AGGREGRATED INFORMATION FOR MPUMALANGA STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experiunure	1					201	3/14						201	2/13	
	Buc	iget	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	11 404 454	11 391 526	3 421 555	30.0%	2 948 261	25.9%	2 617 441	23.0%	1 802 113	15.8%	10 789 369	94.7%	1 544 802	94.1%	16.7%
Property rates	1 449 744	1 480 479	446 782	30.8%	343 106	23.7%	340 852	23.0%	244 972	16.5%	1 375 711	92.9%	280 068	102.0%	(12.5%
Property rates - penalties and collection charges		-	51	-	23		18	-	17	-	108		(847)		(102.0%
Service charges - electricity revenue	3 182 598	3 174 596	766 459	24.1%	723 350	22.7%	704 390	22.2%	597 496	18.8%	2 791 695	87.9%	598 993	95.1%	(.2%
Service charges - water revenue	939 598	903 741	235 191	25.0%	231 702	24.7%	210 498	23.3%	146 158	16.2%	823 548	91.1%	154 786	90.9%	(5.6%
Service charges - sanitation revenue	346 062	344 301	92 488	26.7%	92 523	26.7%	88 988	25.8%	63 043	18.3%	337 041	97.9%	69 764	104.6%	(9.6%
Service charges - refuse revenue	381 972	377 789	99 421	26.0%	99 748	26.1%	93 013	24.6%	71 805	19.0%	363 987	96.3%	79 900	100.3%	(10.1%
Service charges - other	19 092	7 945	1 786	9.4%	2 747	14.4%	491	6.2%	1 571	19.8%	6 595	83.0%	18 642	235.0%	(91.6%
Rental of facilities and equipment	127 414	82 332	20 501	16.1%	19 104	15.0%	16 212	19.7%	4 405	5.3%	60 221	73.1%	13 507	83.8%	(67.4%
Interest earned - external investments	83 488	86 060	13 226	15.8%	23 036	27.6%	23 625	27.5%	23 851	27.7%	83 737	97.3%	35 126	130.1%	(32.1%
Interest earned - outstanding debtors	209 990	223 561	51 235	24.4%	60 612	28.9%	69 547	31.1%	61 297	27.4%	242 691	108.6%	39 167	86.2%	56.59
Dividends received	-	-	-	-		-	6	-		-	6	-		-	-
Fines	32 054	36 280	6 744	21.0%	7 690	24.0%	4 795	13.2%	5 520	15.2%	24 748	68.2%	11 426	101.6%	(51.7%
Licences and permits	37 684	36 816	7 025	18.6%	7 754	20.6%	5 408	14.7%	24 585	66.8%	44 773	121.6%	15 237	297.6%	61.49
Agency services	279 979	324 942	69 279	24.7%	79 309	28.3%	81 196	25.0%	278 644	85.8%	508 428	156.5%	42 577	88.1%	554.59
Transfers recognised - operational	3 924 873	3 963 359	1 544 408	39.3%	1 187 273	30.2%	921 030	23.2%	197 774	5.0%	3 850 486	97.2%	93 937	86.6%	110.59
Other own revenue	320 160	299 962	53 473	16.7%	61 628	19.2%	54 451	18.2%	76 227	25.4%	245 780	81.9%	79 969	114.3%	(4.7%
Gains on disposal of PPE	69 746	49 363	13 488	19.3%	8 655	12.4%	2 921	5.9%	4 751	9.6%	29 814	60.4%	12 550	45.2%	(62.1%
Operating Expenditure	12 967 066	13 525 068	2 356 167	18.2%	2 659 410	20.5%	2 569 806	19.0%	3 074 927	22.7%	10 660 310	78.8%	2 430 613	83.6%	26.5%
Employee related costs	3 289 191	3 230 673	756 811	23.0%	796 178	24.2%	808 889	25.0%	788 479	24.4%	3 150 357	97.5%	688 893	98.6%	14.59
Remuneration of councillors	262 118	272 559	59 603	22.7%	59 536	22.7%	70 167	25.7%	66 667	24.5%	255 973	93.9%	57 649	95.9%	15.69
Debt impairment	720 572	728 052	32 790	4.6%	19 365	2.7%	16 885	2.3%	124 694	17.1%	193 734	26.6%	35 613	18.6%	250.19
Depreciation and asset impairment	1 235 521	1 594 967	108 727	8.8%	106 272	8.6%	106 589	6.7%	145 308	9.1%	466 897	29.3%	110 955	49.8%	31.09
Finance charges	144 921	92 510	11 136	7.7%	48 970	33.8%	24 258	26.2%	40 775	44.1%	125 140	135.3%	50 403	117.9%	(19.1%
Bulk purchases	3 102 684	3 345 950	746 826	24.1%	647 347	20.9%	624 405	18.7%	766 240	22.9%	2 784 819	83.2%	547 450	89.3%	40.09
Other Materials	226 912	253 386	42 578	18.8%	61 829	27.2%	51 347	20.3%	75 695	29.9%	231 450	91.3%	88 981	92.2%	(14.9%
Contracted services	668 103	708 059	123 111	18.4%	201 420	30.1%	168 216	23.8%	214 531	30.3%	707 278	99.9%	165 456	122.6%	29.79
Transfers and grants	1 301 969	1 012 536	96 182	7.4%	171 561	13.2%	186 229	18.4%	207 489	20.5%	661 460	65.3%	220 413	68.0%	(5.9%
Other expenditure	2 015 076	2 286 376	378 392	18.8%	546 930	27.1%	512 806	22.4%	637 319	27.9%	2 075 448	90.8%	464 800	89.8%	37.19
Loss on disposal of PPE	-	-	11	-	1	-	14	-	7 730	-	7 756	-	0	-	773 014 900.09
Surplus/(Deficit)	(1 562 613)	(2 133 542)	1 065 388		288 851		47 635		(1 272 814)		129 059		(885 811)		
Transfers recognised - capital	1 865 078	1 971 243	89 763	4.8%	309 165	16.6%	402 990	20.4%	130 707	6.6%	932 624	47.3%	42 481	69.7%	207.79
Contributions recognised - capital	-	-	-	-		-		-		-	-	-		-	-
Contributed assets	18 592	-	(4 660)	(25.1%)	(31 841)	(171.3%)	-	-	(12 325)	-	(48 826)	-	(220)	-	5 502.19
Surplus/(Deficit) after capital transfers and contributions	321 057	(162 299)	1 150 491		566 174		450 624		(1 154 433)		1 012 857		(843 550)		
Taxation	-		-	-		-		-			-	-		-	
Surplus/(Deficit) after taxation	321 057	(162 299)	1 150 491		566 174		450 624		(1 154 433)		1 012 857		(843 550)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	321 057	(162 299)	1 150 491		566 174		450 624		(1 154 433)		1 012 857		(843 550)		
Share of surplus/ (deficit) of associate										-	-			-	-
Surplus/(Deficit) for the year	321 057	(162 299)	1 150 491		566 174		450 624		(1 154 433)		1 012 857		(843 550)		
our production of the Jour	321037	(.02.277)	50 471		500 174		130 024		(1.134.433)		. 312 037		(343 330)		

						201	3/14						201	12/13	
	Buc	lget	First C	uarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
															1
Capital Revenue and Expenditure															
Source of Finance	2 981 370	3 231 798	236 649	7.9%	506 156	17.0%	457 870	14.2%	948 037	29.3%	2 148 712	66.5%	690 877	54.0%	
National Government	1 912 161	1 992 091	192 417	10.1%	377 586	19.7%	329 139	16.5%	832 156	41.8%	1 731 297	86.9%	474 684	63.4%	
Provincial Government	8 737	115 551	-	-	782	8.9%	-	-	34	-	816	.7%	60 694	114.5%	
District Municipality	71 323	85 414	-	-	-	-	-	-	-	-	-	-	825	10.4%	
Other transfers and grants	12 500	27 445	360	2.9%	1 622	13.0%	4 222	15.4%	2 958	10.8%	9 162	33.4%	-	-	(100.0%)
Transfers recognised - capital	2 004 721	2 220 501	192 778	9.6%	379 990	19.0%	333 361	15.0%	835 148	37.6%	1 741 276	78.4%	536 203	63.7%	
Borrowing	233 880	285 112	9 441	4.0%	26 403	11.3%	19 147	6.7%	35 484	12.4%	90 474	31.7%	44 608	34.4%	
Internally generated funds	465 216	385 355	24 449	5.3%	68 275	14.7%	102 776	26.7%	63 387	16.4%	258 888	67.2%	106 022	40.5%	
Public contributions and donations	277 553	340 830	9 981	3.6%	31 488	11.3%	2 586	.8%	14 019	4.1%	58 074	17.0%	4 044	17.2%	246.7%
Capital Expenditure Standard Classification	2 981 370	3 231 798	236 649	7.9%	506 156	17.0%	457 870	14.2%	948 037	29.3%	2 148 712	66.5%	690 877	54.2%	
Governance and Administration	245 241	326 265	23 024	9.4%	58 393	23.8%	33 707	10.3%	30 754	9.4%	145 878	44.7%	83 447	49.1%	
Executive & Council	132 701	113 419	3 292	2.5%	17 622	13.3%	10 661	9.4%	5 809	5.1%	37 384	33.0%	31 357	34.1%	
Budget & Treasury Office	44 761	39 087	305	.7%	681	1.5%	1 010	2.6%	2 658	6.8%	4 654	11.9%	884	37.8%	
Corporate Services	67 779	173 759	19 426	28.7%	40 090	59.1%	22 036	12.7%	22 287	12.8%	103 839	59.8%	51 205	69.0%	
Community and Public Safety	289 858	269 042	19 400	6.7%	55 570	19.2%	18 976	7.1%	68 863	25.6%	162 809	60.5%	74 764	49.3%	
Community & Social Services	150 821	146 559	13 908	9.2%	11 891	7.9%	5 005	3.4%	37 768	25.8%	68 573	46.8%	27 098	70.8%	
Sport And Recreation	29 894	34 779	4 633	15.5%	10 190	34.1%	10 796	31.0%	17 786	51.1%	43 404	124.8%	12 857	50.2%	
Public Safety	108 432	83 838	802	.7%	4 010	3.7%	3 031	3.6%	13 281	15.8%	21 125	25.2%	29 731	41.4%	
Housing	190	1 730	-	-	27 931	14 692.7%	144	8.3%	18	1.0%	28 093	1 623.5%	2 093		
Health	520	2 135	57	11.0%	1 548	297.7%	-	-	9	.4%	1 615	75.6%	2 985	25.3%	
Economic and Environmental Services	870 848	1 052 891	101 101	11.6%	164 278	18.9%	187 118	17.8%	319 377	30.3%	771 874	73.3%	285 334	73.1%	
Planning and Development	167 016	242 432	26 560	15.9%	31 584	18.9%	81 815	33.7%	33 471	13.8%	173 431	71.5%	97 716	85.3%	
Road Transport	700 412	809 716	74 540	10.6%	132 694	18.9%	105 303	13.0%	285 829	35.3%	598 366	73.9%	187 617	69.3%	
Environmental Protection	3 420	742	-	-	-	-	-	-	77	10.4%	77	10.4%	1	6.4%	
Trading Services	1 572 645	1 582 023	85 765	5.5%	220 266	14.0%	214 223	13.5%	504 744	31.9%	1 024 998	64.8%	238 416		
Electricity	251 247	305 905	17 473	7.0%	44 019	17.5%	44 590	14.6%	89 230	29.2%	195 312	63.8%	64 568	64.7%	
Water	868 381	821 873	37 733	4.3%	108 265	12.5%	120 453	14.7%	285 961	34.8%	552 412	67.2%	111 286		
Waste Water Management	416 970	422 846	28 051	6.7%	56 218	13.5%	46 878	11.1%	124 896	29.5%	256 043	60.6%	55 651	33.8%	124.4%
Waste Management	36 046	31 399	2 509	7.0%	11 764	32.6%	2 302	7.3%	4 657	14.8%	21 231	67.6%	6 911	47.9%	(32.6%)
Other	2 779	1 577	7 359	264.8%	7 649	275.3%	3 845	243.8%	24 299	1 540.7%	43 153	2 736.0%	8 916	1 425.3%	172.6%

						201	3/14						201	12/13	
	Buc	dget	First C		Second	Quarter	Third 0		Fourth			o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	13 943 382	12 602 771	3 652 263	26.2%	3 712 327	26.6%	3 619 750	28.7%	2 259 513	17.9%	13 243 853	105.1%	1 888 382	92.3%	19.79
Ratepayers and other Government - operating Government - capital	7 903 451 3 872 082 1 971 694	6 528 607 3 965 109 1 846 105 262 950	1 844 762 1 547 516 225 775 34 210	23.3% 40.0% 11.5%	1 813 764 1 196 769 643 531 58 262	22.9% 30.9% 32.6%	1 909 989 835 307 811 586 62 861	29.3% 21.1% 44.0%	1 906 682 234 394 54 052	29.2% 5.9% 2.9% 24.5%	7 475 198 3 813 986 1 734 944 219 719	114.5% 96.2% 94.0%	1 710 546 90 676 17 008	93.6% 101.3% 71.3% 97.2%	
Interest Dividends Payments	196 156 (12 266 212) (10 867 704)	(11 076 662) (10 133 916)	(3 092 961) (3 001 697)	17.4% - 25.2% 27.6%	(2 926 398) (2 735 489)	29.7% - 23.9% 25.2%	62 861 6 (2 621 555) (2 432 749)	23.9% - 23.7% 24.0%	64 386 (2 946 522) (2 633 365)	24.5% - 26.6% 26.0%	(11 587 437) (10 803 299)	83.6% - 104.6% 106.6%	70 152 (2 157 834) (1 866 217)	92.2%	36.6%
Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(120 792) (1 277 716) 1 677 170	(10 133 916) (140 700) (802 045) 1 526 109	(4 549) (86 715) 559 302	3.8% 6.8% 33.3%	(2 735 489) (36 427) (154 483) 785 928	30.2% 12.1% 46.9%	(2 432 749) (16 845) (171 961) 998 194	24.0% 12.0% 21.4% 65.4%	(27 260) (285 897) (687 008)	19.4% 35.6% (45.0%)	(85 081) (699 056)	60.5% 87.2%	(1866 217) (39 677) (251 939) (269 452)	111.9% 55.3%	(31.3%
	16//1/0	1 526 109	559 302	33.3%	785 928	40.9%	998 194	65.4%	(687 008)	(45.0%)	1 000 410	108.5%	(209 452)	93.0%	155.07
Cash Flow from Investing Activities															
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments	182 003 66 883 47 838 77 734 (10 452)	387 397 234 341 (20 576) 41 675 131 957	91 514 16 343 (9 280) 22 737 61 714	50.3% 24.4% (19.4%) 29.2% (590.4%)	(9 038) 7 834 (2 641) - (14 231)	(5.0%) 11.7% (5.5%) - 136.2%	(63 991) (70 800) 321 5 000 1 489	(16.5%) (30.2%) (1.6%) 12.0%	143 296 151 038 34 392 (42 134)	37.0% 64.5% (167.1%) - (31.9%)	161 780 104 414 22 792 27 737 6 837	41.8% 44.6% (110.8%) 66.6% 5.2%	(429) 11 571	153.6%	(33 504.6%) 1 205.3% (100.0%) - 251.1%
Payments Capital assets Net Cash from/(used) Investing Activities	(2 323 040) (2 323 040) (2 141 037)	(2 900 435) (2 900 435) (2 513 039)	(266 415) (266 415) (174 901)	11.5% 11.5% 8.2%	(481 910) (481 910) (490 949)	20.7% 20.7% 22.9%	(474 750) (474 750) (538 740)	16.4% 16.4% 21.4%	(750 276) (750 276) (606 981)	25.9% 25.9% 24.2%	(1 973 351) (1 973 351) (1 811 571)	68.0% 68.0% 72.1%	(411 871) (411 871) (412 300)	63.6%	82.29 82.29 47.29
Cash Flow from Financing Activities	(220.)	(=====,	(()		(=== : :=)		(===:-,		(,	12.11	(,		
Receipts Short term loans Borrowing long term/refinancing	255 226 242 000	227 459 - 199 544	5 700	2.2%	1 929	.8%	42 337 - 42 393	18.6% - 21.2%	11 748 9 398	5.2% - 4.7%	61 714 - 51 791	27.1% - 26.0%	1 745 (3 146)	-	573.4%
Increase (decrease) in consumer deposits	13 226	27 916	5 700	43.1%	1 929	14.6%	(56)	(.2%)	2 350	8.4%	9 922	35.5%	4 890	219.8%	(52.0%)
Payments Repayment of borrowing	(82 571) (82 571)	(71 003) (71 003)	(8 853)	10.7% 10.7%	(15 203) (15 203)	18.4% 18.4%	(5 840) (5 840)	8.2% 8.2%	(11 391) (11 391)	16.0% 16.0%	(41 288) (41 288)	58.1% 58.1%	(21 530) (21 530)	39.0%	(47.1%
Net Cash from/(used) Financing Activities	172 654	156 456	(3 153)	(1.8%)	(13 274)	(7.7%)	36 497	23.3%	357	.2%	20 426	13.1%	(19 785)	(42.1%)	(101.8%
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(291 213) 1 211 035	(830 474) 877 175	381 248 679 850	(130.9%) 56.1%	281 706 1 061 098	(96.7%) 87.6%	495 951 1 342 804	(59.7%) 153.1%	(1 293 633) 1 838 755	155.8% 209.6%	(134 728) 679 850	77.5%	(701 536) 2 247 923	70.7%	(18.2%
Cash/cash equivalents at the year end:	919 822	46 701	1 061 098	115.4%	1 342 804	146.0%	1 838 755	3 937.3%	545 122	1 167.3%	545 122	1 167.3%	1 546 386	96.2%	(64.79

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	67 994	4.9%	41 691	3.0%	39 053	2.8%	1 225 802	89.2%	1 374 540	21.9%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	108 458	20.9%	30 175	5.8%	19 680	3.8%	361 752	69.6%	520 065	8.3%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	92 443	5.0%	32 417	1.7%	33 806	1.8%	1 700 323	91.5%	1 858 989	29.7%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	25 810	4.7%	13 699	2.5%	13 382	2.4%	498 480	90.4%	551 372	8.8%	-	-	-	
Receivables from Exchange Transactions - Waste Management	37 561	6.8%	10 528	1.9%	11 956	2.2%	489 506	89.1%	549 551	8.8%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	743	12.1%	147	2.4%	555	9.1%	4 687	76.4%	6 133	.1%	-	-	-	
Interest on Arrear Debtor Accounts	52 640	7.1%	23 525	3.2%	22 487	3.0%	642 214	86.7%	740 867	11.8%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		19	(.3%)	(5 825)	100.3%	(5 806)	(.1%)	-	-	-	
Other	59 984	8.9%	10 221	1.5%	8 580	1.3%	592 357	88.3%	671 143	10.7%	-	-	-	
Total By Income Source	445 635	7.1%	162 404	2.6%	149 518	2.4%	5 509 297	87.9%	6 266 854	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	42 773	4.9%	6 775	.8%	10 704	1.2%	813 885	93.1%	874 137	13.9%	-	-	-	
Commercial	128 503	20.0%	29 013	4.5%	23 778	3.7%	461 516	71.8%	642 810	10.3%	-	-	-	
Households	239 511	5.9%	110 394	2.7%	99 509	2.5%	3 585 486	88.9%	4 034 901	64.4%	-	-	-	
Other	34 847	4.9%	16 221	2.3%	15 527	2.2%	648 410	90.7%	715 005	11.4%	-	-	-	
Total By Customer Group	445 635	7.1%	162 404	2.6%	149 518	2.4%	5 509 297	87.9%	6 266 854	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	227 769	28.6%	116 695	14.7%	81 152	10.2%	370 840	46.6%	796 456	34.0%
Bulk Water	49 015	7.1%	23 717	3.4%	17 153	2.5%	599 077	87.0%	688 963	29.4%
PAYE deductions	23 690	76.1%	1 213	3.9%	1 252	4.0%	4 971	16.0%	31 127	1.3%
VAT (output less input)	3 563	62.1%	-	-	-	-	2 176	37.9%	5 739	.2%
Pensions / Retirement	23 990	100.0%	-	-	-	-	-		23 990	1.0%
Loan repayments	30 206	93.4%	-	-	-	-	2 134	6.6%	32 340	1.4%
Trade Creditors	193 980	45.3%	17 778	4.2%	38 384	9.0%	177 816	41.5%	427 958	18.3%
Auditor-General	1 701	13.0%	(86)	(.7%)	1 770	13.5%	9 712	74.2%	13 097	.6%
Other	197 071	61.4%	12 340	3.8%	5 536	1.7%	105 925	33.0%	320 873	13.7%
Total	750 985	32.1%	171 658	7.3%	145 248	6.2%	1 272 651	54.4%	2 340 542	100.0%

Contact Details	
Municipal Manager	
Financial Manager	

Source Local Government Database

MPUMALANGA: ALBERT LUTHULI (MP301) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure						201	3/14						201	2/13	
	Buc	iget	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
R thousands												buuget		buuget	
Operating Revenue and Expenditure															
Operating Revenue	273 721	274 964	108 826	39.8%	82 702	30.2%	71 959	26.2%	15 741	5.7%	279 228	101.6%	14 071	125.4%	11.9%
Property rates	32 107	31 107	21 418	66.7%	2 571	8.0%	857	2.8%	2 572	8.3%	27 418	88.1%	1 350	197.9%	90.5%
Property rates - penalties and collection charges		-	-	-		-	-	-		-	-		(857)	-	(100.0%)
Service charges - electricity revenue	25 979	25 979	4 064	15.6%	8 551	32.9%	24 770	95.3%	4 771	18.4%	42 156	162.3%	11 006	333.9%	(56.6%)
Service charges - water revenue	5 038	5 038	2 423	48.1%	2 679	53.2%	946	18.8%	1 624	32.2%	7 673	152.3%	655	158.9%	148.2%
Service charges - sanitation revenue	5 039	5 045	736	14.6%	1 534	30.4%	447	8.9%	1 222	24.2%	3 938	78.1%	354	463.9%	245.39
Service charges - refuse revenue	4 402	4 415	368	8.4%	823	18.7%	384	8.7%	351	7.9%	1 926	43.6%		-	(100.0%)
Service charges - other	-	-	62	-	166	-	(90)	-	0	-	138	-	(41)	154.0%	(100.4%
Rental of facilities and equipment	175	118	112	64.0%	110	63.1%	20	16.6%	122	102.9%	364	307.4%	44	953.5%	178.29
Interest earned - external investments	756	756	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	16 896	16 896	4 299	25.4%	4 440	26.3%	1 621	9.6%	4 690	27.8%	15 051	89.1%	1 489	261.6%	214.99
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	346	253	87	25.0%	40	11.5%	2	.7%	56	22.0%	184	72.8%	24	86.0%	135.8%
Licences and permits	-	1 056	192	-	210	-	79	7.5%	229	21.7%	709	67.2%	46	111.2%	392.69
Agency services	1 061	1 061	-	-	-	-	(0)	-	-	-	(0)	-	-	-	-
Transfers recognised - operational	181 564	181 564	73 545	40.5%	61 284	33.8%	42 837	23.6%	(107)	(.1%)	177 559	97.8%	(96)		11.29
Other own revenue	359	1 676	1 515	421.5%	231	64.3%	88	5.2%	180	10.7%	2 013	120.1%	98	99.1%	
Gains on disposal of PPE		-	5	-	62	-	-	-	32	-	99	-	-	-	(100.0%)
Operating Expenditure	281 889	355 864	51 750	18.4%	66 994	23.8%	52 896	14.9%	64 566	18.1%	236 206	66.4%	54 000	230.5%	19.6%
Employee related costs	90 733	91 955	25 473	28.1%	25 458	28.1%	26 339	28.6%	25 885	28.1%	103 154	112.2%	23 529	193.1%	10.0%
Remuneration of councillors	14 288	14 288	3 091	21.6%	3 107	21.7%	3 783	26.5%	3 369	23.6%	13 350	93.4%	3 116	151.7%	8.19
Debt impairment	18 891	18 991	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	526	-	3	.5%	39	7.4%	-	-	60	-	101			-	(100.0%)
Bulk purchases	32 351	39 140	3 742	11.6%	8 382	25.9%	7 123	18.2%	4 081	10.4%	23 329	59.6%	4 283	154.5%	(4.7%
Other Materials	15 604	15 603	1 826	11.7%	4 193	26.9%	1 873	12.0%	3 556	22.8%	11 448	73.4%	2 336	32.8%	52.29
Contracted services	24 085	23 223	10 258	42.6%	13 351	55.4%	6 189	26.6%	14 054	60.5%	43 852	188.8%	13 597	212.5%	3.49
Transfers and grants	-	-	6	-	413	-	352	-	10	-	780	-	628	-	(98.4%
Other expenditure	77 911	152 663	7 351	9.4%	12 052	15.5%	7 237	4.7%	13 552	8.9%	40 193	26.3%	6 511	186.0%	108.19
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 168)	(80 900)	57 077		15 708		19 063		(48 825)		43 022		(39 929)		
Transfers recognised - capital							3 667				3 668			-	(100.0%
Contributions recognised - capital		-		_		_	-				-			-	
Contributed assets		-		-		-	-	-			-			-	
Surplus/(Deficit) after capital transfers and contributions	(8 168)	(80 900)	57 077		15 708		22 730		(48 825)		46 690		(39 929)		
Taxation	-	-	-		-		-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 168)	(80 900)	57 077		15 708		22 730		(48 825)		46 690		(39 929)		
Attributable to minorities	(5 100)	(55 700)	5. 511		.5700		££ 730		(10 323)				(0, 121)		
	(8 168)	(80 900)	57 077		15 708	_	22 730		(48 825)		46 690		(39 929)		
Surplus/(Deficit) attributable to municipality	(6 108)	(00 900)	5/ 0//		15 /08		22 /30		(40 625)		40 690		(39 929)		
Share of surplus/ (deficit) of associate			-				-							-	
Surplus/(Deficit) for the year	(8 168)	(80 900)	57 077		15 708		22 730		(48 825)		46 690		(39 929)		

						201								12/13	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
														,	
Capital Revenue and Expenditure															
Source of Finance	101 978	102 901	14 147	13.9%	26 409	25.9%	18 962	18.4%	59 559	57.9%	119 077	115.7%	31 954	119 502.4%	
National Government	96 427	97 350	6 218	6.4%	26 409	27.4%	18 962	19.5%	59 559	61.2%	111 148	114.2%	31 954	146 882.0%	86.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	96 427	97 350	6 218	6.4%	26 409	27.4%	18 962	19.5%	59 559	61.2%	111 148	114.2%	31 954	146 882.0%	86.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 551			-	-	-	-	-	-	-			-	-	-
Public contributions and donations	-	5 551	7 929	-	-	-	-	-	-	-	7 929	142.8%	-	-	-
Capital Expenditure Standard Classification	101 978	102 901	14 147	13.9%	26 409	25.9%	18 962	18.4%	59 559	57.9%	119 077	115.7%	31 954	119 502.4%	86.4%
Governance and Administration		-	-			-	-	-		-	-	-	-	-	-
Executive & Council	-	-	-	-		-	-	-		-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety Community & Social Services	1 869	6 869 5 000	-	-	-	-			-	-					
Sport And Recreation		-	-	-		-		-		-	-	-	-	-	-
Public Safety	1 869	1 869	-	-		-	-	-		-	-	-	-	-	-
Housing	-	-	-	-		-	-	-		-	-	-	-	-	-
Health				-		-		-		-	-	-	-	-	-
Economic and Environmental Services	14 000	18 870	-		9 136	65.3%	3 984	21.1%	16 907	89.6%	30 027	159.1%	-	-	(100.0%)
Planning and Development	-	-	-	-		-	-	-		-	-	-	-	-	-
Road Transport	11 000	18 870		-	9 136	83.1%	3 984	21.1%	16 907	89.6%	30 027	159.1%	-	-	(100.0%)
Environmental Protection	3 000	-	-	-		-	-	-		-	-	-	-	-	-
Trading Services	86 109	77 162	6 788	7.9%	9 623	11.2%	11 347	14.7%	18 379	23.8%	46 137	59.8%	24 762		
Electricity	21 317	21 886	2 314	10.9%	1 844	8.6%	4 766	21.8%	8 552	39.1%	17 476	79.8%	18 065		(52.7%)
Water	51 545	40 899	4 474	8.7%	7 779	15.1%	6 581	16.1%	9 827	24.0%	28 661	70.1%	6 697	54 847.8%	46.7%
Waste Water Management	13 247	14 377	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	7 359	-	7 649	-	3 632	-	24 273	-	42 913	-	7 192	10 964 399.2%	237.5%

						201								12/13	
	Buc	lget	First C	uarter	Second	Quarter	Third C		Fourth	Quarter		o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	335 169	337 142	105 510	31.5%	125 849	37.5%	148 241	44.0%	10 796	3.2%	390 396	115.8%	4 487	156.5%	140.6%
Ratepayers and other Government - operating Government - capital	50 873 181 564 101 977 756	58 396 181 564 96 426	13 536 73 587 18 387	26.6% 40.5% 18.0%	14 503 57 158 54 188	28.5% 31.5% 53.1%	18 253 42 910 83 854 3 224	31.3% 23.6% 87.0% 426.6%	9 279 (63) - 1 580	15.9% - - 209.0%	55 572 173 592 156 429 4 803	95.2% 95.6% 162.2% 635.7%	378 (137)	105.2% 102.4% 269.2% 458.3%	2 354.0% (53.9%) - (62.8%)
Interest Dividends Payments Suppliers and employees	(254 497) (246 565)	756 - (217 219) (217 219)	(97 641) (97 640)	38.4% 39.6%	(82 835) (82 796)	32.5% 33.6%	(55 061) (55 061)	25.3% 25.3%	(34 134) (34 134)	209.0% - 15.7% 15.7%	(269 671) (269 632)	124.1% 124.1%	4 246 - 2 735 2 735	458.3% - 190.1% 190.1%	(1 347.9%) (1 347.9%)
Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(526) (7 406) 80 672	119 922	(1) - 7 870	9.8%	(39) - 43 013	7.4% - 53.3%	93 180	77.7%	(23 339)	(19.5%)	(40) - 120 724	100.7%	7 223	91.4%	(423.1%)
Cash Flow from Investing Activities															
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments	47 838 - 47 838	885 - - 885	14 000 - - 14 000	29.3%	- - -		5 003 3 - 5 000	565.3% - - - 565.0%	- - -	-	19 003 3 - 19 000	2 147.2% - - 2 146.9%		- - -	- - -
Payments Capital assets Net Cash from/(used) Investing Activities	(101 977) (101 977) (54 139)	(102 901) (102 901) (102 016)	(14 147) (14 147) (147)	13.9% 13.9%	(27 421) (27 421) (27 421)	26.9% 26.9% 50.6%	(41 621) (41 621) (36 618)	40.4% 40.4% 35.9%	(59 118) (59 118) (59 118)	57.5% 57.5% 57.9%	(142 307) (142 307) (123 303)	138.3% 138.3% 120.9%	(31 904) (31 904) (31 904)	(124.4%)	85.3% 85.3% 85.3%
Cash Flow from Financing Activities Receipts Short farm lears Borowing larg term-terhancing Increase (decrease) in consumer deposits Payments Repayment of borowing Net Cash from(fused) Financing Activities				- - - - - -		-		-							
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	26 533 9 203 35 736	17 906 1 235 19 141	7 723 1 235 8 957	29.1% 13.4% 25.1%	15 593 8 957 24 550	58.8% 97.3% 68.7%	56 562 24 550 81 112	315.9% 1 987.8% 423.8%	(82 456) 81 112 (1 345)	(460.5%) 6 567.4% (7.0%)	(2 579) 1 235 (1 345)	100.0%	(24 681) 11 294 (13 387)		234.1% 618.2% (90.0%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	294	7.7%	327	8.5%	217	5.6%	3 008	78.2%	3 846	1.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	914	5.8%	418	2.7%	304	1.9%	14 102	89.6%	15 736	4.9%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	3 235	1.5%	3 037	1.4%	3 053	1.4%	201 991	95.6%	211 316	65.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	581	1.5%	531	1.3%	514	1.3%	38 326	95.9%	39 952	12.3%	-	-		
Receivables from Exchange Transactions - Waste Management	537	1.4%	506	1.3%	489	1.3%	37 509	96.1%	39 041	12.1%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-			-	-		
Interest on Arrear Debtor Accounts	-	-	-		-			-		-	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-		-			-	-		
Other	83	.6%	81	.6%	83	.6%	13 653	98.2%	13 899	4.3%	-	-	-	
Total By Income Source	5 643	1.7%	4 899	1.5%	4 660	1.4%	308 589	95.3%	323 791	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	605	3.2%	405	2.1%	399	2.1%	17 444	92.5%	18 853	5.8%	-	-	-	
Commercial	1 150	3.9%	808	2.7%	779	2.7%	26 662	90.7%	29 399	9.1%	-	-	-	
Households	3 888	1.4%	3 687	1.3%	3 481	1.3%	264 484	96.0%	275 540	85.1%	-	-	-	
Other	-		-		-	-		-			-	-		
Total By Customer Group	5 643	1.7%	4 899	1.5%	4 660	1.4%	308 589	95.3%	323 791	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										i
Bulk Electricity	4 929	29.3%	3 094	18.4%	8 802	52.3%	-	-	16 824	49.2%
Bulk Water	-	-			-	-		-	-	-
PAYE deductions	-	-			-	-		-	-	-
VAT (output less input)	-	-			-	-		-	-	-
Pensions / Retirement	-	-			-	-		-	-	-
Loan repayments	-	-			-	-		-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-			-	-		-	-	
Other	11 543	66.4%	387	2.2%	278	1.6%	5 174	29.8%	17 383	50.8%
Total	16 472	48.2%	3 482	10.2%	9 080	26.5%	5 174	15.1%	34 207	100.0%

Contact Details	
Municipal Manager	Vusimuzi Mp
Financial Manager	Mpumuzi Nhl

Source Local Government Database

MPUMALANGA: MSUKALIGWA (MP302) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	3/14						201	2/13	
	Buc	laet	First 0	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue and Expenditure	454 553	411 469	129 582	28.5%	113 546	25.0%	94 458	23.0%	78 015	19.0%	415 600	101.0%	55 348	88.6%	41.0%
	434 333	62 293	15 373	20.376 32.0%	16 149	25.0% 33.6%	94 436 15 212	23.0%	15 326	24.6%	62 060	99.6%	9 528	93.7%	60.9%
Property rates Property rates - penalties and collection charges	48 055	62 293	15 3/3	32.0%	16 149	33.6%	15 2 12	24.4%	15 326	24.6%	62 060	99.6%	9 5 2 8	93.7%	60.9%
Service charges - electricity revenue	166 247	167 790	43 829	26.4%	41 000	24.7%	37 862	22.6%	40 409	24.1%	163 100	97.2%	25 314	84.3%	59.69
Service charges - valer revenue	34 671	11 998	7 548	21.8%	3 503	10.1%	2 095	17.5%	2 111	17.6%	15 257	127.2%	2756	74.4%	(23.4%
Service charges - water revenue Service charges - sanitation revenue	23 005	17 616	5 782	25.1%	5 838	25.4%	3 268	18.5%	4 299	24.4%	19 187	108.9%	3 508	135.7%	22.69
Service charges - refuse revenue	20 438	13 388	5 268	25.8%	5 313	26.0%	2 612	19.5%	3 547	26.5%	16 740	125.0%	3 196	98.0%	11.09
Service charges - other	11 150	1 533	481	4.3%	301	2.7%	320	20.9%	603	39.3%	1 706	111.3%	214		181.29
Rental of facilities and equipment	1 985	1 839	428	21.5%	465	23.5%	404	22.0%	524	28.5%	1 821	99.0%	270	80.6%	94.29
Interest earned - external investments	500	375	171	34.2%	21	4.1%	32	8.6%	81	21.6%	305	81.3%	570	239.6%	(85.8%
Interest earned - outstanding debtors	10 373	8 500	2 303	22.2%	1 727	16.7%	2 963	34.9%	4 954	58.3%	11 948	140.6%	1 498	100.3%	230.89
Dividends received		-	-	-		-	-	-	-	-	-	-	-	-	-
Fines	990	326	48	4.8%	74	7.5%	47	14.5%	123	37.6%	292	89.4%	232	88.8%	(47.3%
Licences and permits	2 397	3 500		-	992	41.4%	502	14.3%	993	28.4%	2 488	71.1%	(2)	53.9%	(44 704.0%
Agency services	4 844	4 800		-	1 997	41.2%	1 155	24.1%	1 884	39.3%	5 036	104.9%	-	37.8%	(100.0%
Transfers recognised - operational	127 110	112 461	47 905	37.7%	35 841	28.2%	27 538	24.5%	187	.2%	111 471	99.1%	156	87.1%	20.19
Other own revenue	2 004	1 039	188	9.4%	323	16.1%	184	17.7%	190	18.3%	885	85.2%	2 046	14.9%	(90.7%
Gains on disposal of PPE	785	4 010	259	33.0%		-	263	6.6%	2 784	69.4%	3 306	82.4%	6 064	261.4%	(54.1%
Operating Expenditure	541 965	456 713	91 235	16.8%	111 325	20.5%	101 901	22.3%	101 806	22.3%	406 268	89.0%	75 721	87.0%	34.49
Employee related costs	143 264	128 649	32 129	22.4%	32 781	22.9%	35 210	27.4%	34 681	27.0%	134 802	104.8%	21 744	93.2%	59.59
Remuneration of councillors	10 649	10 864	2 536	23.8%	2 479	23.3%	2 479	22.8%	3 234	29.8%	10 728	98.7%	1 640	92.2%	97.29
Debt impairment	60 546	14 915	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	39 080	46 681	-	-	-	-	-	-	-	-	-	-	-	85.7%	-
Finance charges	5 759	-	-	-			-	-	-	-	-	-	-	-	-
Bulk purchases	117 138	168 500	32 925	28.1%	49 321	42.1%	43 742	26.0%	41 733	24.8%	167 720	99.5%	24 443	91.9%	70.79
Other Materials	27 230	20 931	3 464	12.7%	4 346	16.0%	4 912	23.5%	4 085	19.5%	16 806	80.3%	3 663	-	11.59
Contracted services	24 293	25 701	7 542	31.0%	6 587	27.1%	7 520	29.3%	7 354	28.6%	29 003	112.8%	8 533	120.0%	(13.89
Transfers and grants	34 983														
Other expenditure Loss on disposal of PPE	79 024	40 472	12 639	16.0%	15 811	20.0%	8 038	19.9%	10 719	26.5%	47 208	116.6%	15 698	200.0%	(31.7%
		-					-	-		-	-	-		-	-
Surplus/(Deficit)	(87 412)	(45 244)	38 347		2 220		(7 443)		(23 791)		9 333		(20 373)		
Transfers recognised - capital	-	66 457	-	-	2 700	-	-	-	-	-	2 700	4.1%	-	-	-
Contributions recognised - capital		-	-	-			-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(87 412)	21 213	38 347		4 920		(7 443)		(23 791)		12 033		(20 373)		
Taxation	-	-	-	-			-				-	-	-	-	-
Surplus/(Deficit) after taxation	(87 412)	21 213	38 347		4 920		(7 443)		(23 791)		12 033		(20 373)		
Attributable to minorities	-	-	-	-			-	-		-	-	-		-	
Surplus/(Deficit) attributable to municipality	(87 412)	21 213	38 347		4 920		(7 443)		(23 791)		12 033		(20 373)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) for the year	(87 412)	21 213	38 347		4 920		(7 443)		(23 791)		12 033		(20 373)		

						201:	3/14						201	12/13	
	Buc	iget	First C	uarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/1
												5		9	
Capital Revenue and Expenditure															
Source of Finance	101 269	826	11 057	10.9%	10 833	10.7%	9 229	1 117.8%	21 384	2 589.9%	52 503	6 358.9%	13 066	32.2%	
National Government	78 757	75	11 057	14.0%	9 556	12.1%	9 229	12 344.9%	21 384	28 603.7%	51 226	68 522.1%	12 242	61.5%	74.7
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	19 128	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	97 885	75	11 057	11.3%	9 556	9.8%	9 229	12 344.9%	21 384	28 603.7%	51 226	68 522.1%	12 242	52.2%	74.79
Borrowing	2 000	-	-	-	1 277	63.8%	-	-	-	-	1 277	-	-	-	-
Internally generated funds	400	-	-	-	-	-	-	-	-	-	-	-	824	104.3%	(100.09
Public contributions and donations	984	751	-	-		-		-		-	-	-	-	-	-
Capital Expenditure Standard Classification	101 269	826	11 057	10.9%	10 833	10.7%	9 229	1 117.8%	21 384	2 589.9%	52 503	6 358.9%	13 066		
Governance and Administration	2 400	6	-	-		-	-	-		-	-	-	460	16.5%	
Executive & Council	2 400	0	-	-		-	-	-		-	-	-	420	15.1%	
Budget & Treasury Office	-	2	-	-	-	-	-	-	-	-	-	-	40	-	(100.09
Corporate Services	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety Community & Social Services	5 939 4 800	143 7	-		-				-	-	-		946 704	85.9% 103.9%	(100.09
Sport And Recreation	1 139	40	-	-		-		-		-	-	-	-	-	
Public Safety		97	-	-		-	-	-		-	-	-	-	-	-
Housing		-	-	-		-		-		-	-	-	242	-	(100.09
Health	-	-	-	-		-	-	-		-	-	-	-	-	
Economic and Environmental Services	31 631	300	3 920	12.4%	2 419	7.6%	1 061	353.4%	-	-	7 399	2 465.6%	6 399	33.6%	(100.09
Planning and Development		-	-	-		-				-	-	-	-	-	-
Road Transport	31 631	300	3 920	12.4%	2 419	7.6%	1 061	353.4%		-	7 399	2 465.6%	6 399	33.6%	(100.09
Environmental Protection		-	-	-		-				-	-	-	-	-	-
Trading Services	61 299	376	7 138	11.6%	8 414	13.7%	8 168	2 173.7%	21 384	5 690.5%	45 104	12 002.8%	5 261	29.6%	
Electricity	24 984	419	6 001	24.0%	6 384	25.6%	2 302	549.2%	5 332	1 272.3%	20 019	4 776.7%	925		476.5
Water	30 000	(47)	194	.6%	309	1.0%	5 867	(12 467.4%)	16 051	(34 111.9%)	22 421	(47 649.2%)	4 336	62.3%	270.2
Waste Water Management	6 315	1	942	14.9%	444	7.0%		-		-	1 387	129 616.5%	-	-	-
Waste Management	-	3	-	-	1 277	-	-	-	-	-	1 277	47 730.5%	-	-	-
Other		-	-	-		-	-	-	-	-	-	-	-	-	-

						201	3/14						201	12/13	
	Bud		First C		Second		Third C		Fourth			o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	377 868	198 049	133 570	35.3%	116 246	30.8%	104 811	52.9%	86 348	43.6%	440 975	222.7%	56 653	93 637.2%	52.4%
Ratepayers and other Government - operating Government - capital Interest	189 565 115 576 63 828 8 899	74 013 115 161 - 8 875	83 191 47 905 - 2 474	43.9% 41.4% - 27.8%	75 957 38 541 1 748	40.1% 33.3% - 19.6%	74 014 27 801 - 2 996	100.0% 24.1% - 33.8%	81 125 187 5 035	109.6% 2% - 56.7%	314 288 114 434 - 12 253	424.6% 99.4% - 138.1%	54 434 114 - 2 104	91 841.6% 100 518.2% 101 077.4% 62 450.7%	49.0% 63.3% - 139.3%
Dividends Payments Suppliers and employees Finance charges	(423 025) (400 812) (485)	(429 827) (428 258)	(95 732) (95 732)	22.6% 23.9%	(115 250) (115 250)	27.2% 28.8%	(102 218) (102 218)	23.8% 23.9%	(102 809) (102 809)	23.9% 24.0%	(416 008) (416 008)	96.8% 97.1%	(58 051) (58 051)		77.1% 77.1%
Transfers and grants Net Cash from/(used) Operating Activities	(21 728) (45 157)	(1 570) (231 778)	37 838	(83.8%)	996	(2.2%)	2 593	(1.1%)	(16 461)	7.1%	24 966	(10.8%)	(1 398)	152 713.5%	1 077.3%
Cash Flow from Investing Activities	(,					. ,			, , , ,			, , , ,	, , , ,		
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (norease) in non-current westments	10 075 10 075	- - -	-	- - -	- - -	- - -			-	- - -	- - -	-	508 508 -	13 124.4% 13 124.4%	(100.0%) (100.0%) - -
Payments Capital assets Net Cash from/(used) Investing Activities	(66 228) (66 228) (56 153)	(63 757) (63 757) (63 757)	(11 057)	16.7% 16.7% 19.7%	(7 344) (7 344) (7 344)	11.1% 11.1% 13.1%	(9 229) (9 229) (9 229)	14.5% 14.5% 14.5%	(21 384) (21 384) (21 384)	33.5% 33.5% 33.5%	(49 014) (49 014) (49 014)	76.9%	(7 262) (7 262) (6 754)	62 809.0%	194.5% 194.5% 216.6%
Cash Flow from Financing Activities Receipts Snot term loans Burowing long termhefinancing Increases (decrease) in consumer deposits Payments Requipment of borrowing Recash from(Losed) Financing Activities	2 000 - 2 000 - (3 462) (3 462) (1 462)							-							
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	(102 772)	(295 535) 11 147 (284 388)	26 781 (5 861) 20 920	(26.1%)	(6 348) 20 920 14 572	6.2%	(6 635) 14 572 7 936	2.2% 130.7% (2.8%)	(37 845) 7 936 (29 909)	12.8% 71.2% 10.5%	(24 047) (5 861) (29 909)	8.1% (52.6%) 10.5%	(8 152) 48 833 40 681	2 010 841.7% 1 498 940.4%	364.2% (83.7%) (173.5%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 046	8.5%	1 005	2.1%	804	1.7%	41 540	87.6%	47 395	15.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 520	23.1%	1 344	2.5%	1 228	2.3%	39 157	72.2%	54 248	17.9%	-	-		
Receivables from Non-exchange Transactions - Property Rates	6 696	14.9%	1 420	3.2%	1 258	2.8%	35 625	79.2%	44 999	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 399	6.4%	722	1.9%	685	1.8%	33 743	89.9%	37 549	12.4%	-	-		-
Receivables from Exchange Transactions - Waste Management	2 098	6.2%	557	1.6%	513	1.5%	30 580	90.6%	33 748	11.2%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors		-				-	0	100.0%	0	-	-	-		-
Interest on Arrear Debtor Accounts	3 395	4.9%	1 648	2.4%	1 634	2.4%	61 924	90.3%	68 601	22.7%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-				-	-	-	-	-	-	-		
Other	1 244	7.7%	371	2.3%	293	1.8%	14 183	88.1%	16 091	5.3%	-	-	-	-
Total By Income Source	32 399	10.7%	7 065	2.3%	6 415	2.1%	256 753	84.8%	302 631	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	3 048	22.6%	685	5.1%	734	5.5%	8 995	66.8%	13 462	4.4%	-	-	-	
Commercial	12 164	21.3%	1 561	2.7%	1 417	2.5%	41 862	73.4%	57 004	18.8%	-	-		
Households	15 260	7.0%	4 398	2.0%	3 861	1.8%	193 626	89.2%	217 145	71.8%	-	-	-	-
Other	1 927	12.8%	421	2.8%	402	2.7%	12 269	81.7%	15 020	5.0%	-	-		
Total By Customer Group	32 399	10.7%	7 065	2.3%	6 415	2.1%	256 753	84.8%	302 631	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 90	Days Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 996	55.6%	8 778	44.4%	-	-	-	-	19 774	11.8%
Bulk Water	3 078	2.1%	6 811	4.7%	4 222	2.9%	130 182	90.2%	144 294	86.1%
PAYE deductions	1 531	100.0%	-	-	-	-	-	-	1 531	.9%
VAT (output less input)		-	-	-	-	-		-	-	-
Pensions / Retirement	2 004	100.0%	-	-	-	-	-	-	2 004	1.2%
Loan repayments		-	-	-	-	-		-	-	
Trade Creditors		-	-	-	-	-		-	-	-
Auditor-General	14	100.0%	-	-	-	-		-	14	
Other	-	-	-			-		-		
Total	17 623	10.5%	15 589	9.3%	4 222	2.5%	130 182	77.7%	167 617	100.0%

Contact Details		
Municipal Manager	Mr M W Zungu (Acting)	017 801 3753
Financial Manager	Ms Vacant	017 801 3502

Source Local Government Database

MPUMALANGA: MKHONDO (MP303) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure						201	3/14						201	2/13	T
	Bud	iget	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	299 542	306 521	92 285	30.8%	74 760	25.0%	65 160	21.3%	37 552	12.3%	269 756	88.0%	41 202	93.4%	(8.9%)
Property rates	25 222	25 222	5 283	20.9%	5 174	20.5%	5 397	21.4%	3 514	13.9%	19 368	76.8%	4 805	89.1%	
Property rates - penalties and collection charges	-	-	51	-	23		18	-	17	-	108		10		67.5%
Service charges - electricity revenue	85 090	83 096	20 100	23.6%	19 972	23.5%	17 545	21.1%	21 134	25.4%	78 750	94.8%	19 566	92.3%	
Service charges - water revenue	14 863	14 390	2 558	17.2%	2 164	14.6%	2 197	15.3%	1 963	13.6%	8 882	61.7%	1 230		
Service charges - sanitation revenue	6 047	9 261	1 396	23.1%	1 446	23.9%	1 520	16.4%	1 374	14.8%	5 737	61.9%	1 396	98.9%	
Service charges - refuse revenue	10 324	7 115	1 773	17.2%	1 787	17.3%	1 765	24.8%	1 770	24.9%	7 095	99.7%	1 688	76.3%	
Service charges - other	-	_	-	_			-	_		_		-		-	-
Rental of facilities and equipment	525	937	117	22.4%	115	21.9%	137	14.6%	116	12.3%	485	51.8%	1 126	395.3%	(89.7%)
Interest earned - external investments	1 880	2 630	474	25.2%	878	46.7%	572	21.8%	707	26.9%	2 631	100.0%	591	87.9%	19.7%
Interest earned - outstanding debtors	11 576	2 037	-	-		-	-	-	1 427	70.0%	1 427	70.0%	-	-	(100.0%)
Dividends received	-	-	-	-		-	6	-		-	6	-	-	-	-
Fines	1 167	1 190	183	15.7%	84	7.2%	115	9.7%	180	15.2%	562	47.2%	191	92.7%	(5.4%)
Licences and permits	26	94	17	63.8%		-	-	-			17	17.7%	530	1 971.5%	(100.0%)
Agency services	5 800	8 174	3 101	53.5%		-	-	-			3 101	37.9%		46.8%	
Transfers recognised - operational	115 106	117 030	50 690	44.0%	36 979	32.1%	28 264	24.2%	155	.1%	116 088	99.2%	1 778	101.0%	(91.3%)
Other own revenue	21 917	32 535	6 540	29.8%	6 053	27.6%	7 624	23.4%	4 037	12.4%	24 254	74.5%	8 001	92.5%	
Gains on disposal of PPE	-	2 810	2	-	86	-	-	-	1 158	41.2%	1 245	44.3%	292	80.0%	296.6%
Operating Expenditure	373 274	375 674	65 705	17.6%	59 368	15.9%	57 965	15.4%	103 047	27.4%	286 086	76.2%	79 503	94.7%	29.6%
Employee related costs	88 182	93 248	22 242	25.2%	23 375	26.5%	26 508	28.4%	26 129	28.0%	98 254	105.4%	26 858	94.9%	(2.7%)
Remuneration of councillors	10 333	11 303	2 736	26.5%	2 901	28.1%	3 233	28.6%	3 032	26.8%	11 902	105.3%	2 624	86.6%	15.6%
Debt impairment	15 491	15 491	-	-		-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	69 183	69 183	-	-		-	-	-	-	-	-	-	-	-	-
Finance charges	1 940	880	-	-		-	-	-			-	-		62.5%	-
Bulk purchases	65 628	74 160	19 013	29.0%	15 050	22.9%	11 446	15.4%	33 724	45.5%	79 233	106.8%	17 870	98.4%	88.7%
Other Materials	1 393	18 701	2 115	151.8%	3 733	268.0%	2 532	13.5%	7 885	42.2%	16 266	87.0%	2 030	97.2%	
Contracted services	16 124	24 261	7 989	49.5%	3 230	20.0%	3 264	13.5%	13 857	57.1%	28 340	116.8%	11 771	239.7%	17.7%
Transfers and grants	18 455	8 233	1 578	8.6%	1 776	9.6%	1 365	16.6%	1 991	24.2%	6 710	81.5%	2 163	35.4%	
Other expenditure	86 545	60 213	10 031	11.6%	9 302	10.7%	9 616	16.0%	16 431	27.3%	45 380	75.4%	16 187	77.7%	1.5%
Loss on disposal of PPE	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-
Surplus/(Deficit)	(73 732)	(69 153)	26 580		15 392		7 194		(65 495)		(16 330)		(38 301)		
Transfers recognised - capital	65 623		-		-	-					-	-		-	-
Contributions recognised - capital	-	-	-	-		-	-	-		-	-	-		-	-
Contributed assets	24 800	-	-	-	0	-	-	-	-	-	0	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 691	(69 153)	26 580		15 392		7 194		(65 495)		(16 330)		(38 301)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 691	(69 153)	26 580		15 392		7 194		(65 495)		(16 330)		(38 301)		
Attributable to minorities			-							-		-		-	
Surplus/(Deficit) attributable to municipality	16 691	(69 153)	26 580		15 392		7 194		(65 495)		(16 330)		(38 301)		
Share of surplus/ (deficit) of associate	10071	(07 100)	-		10072				(00 170)		(10 000)		(00 001)		
Surplus/(Deficit) for the year	16 691	(69 153)	26 580		15 392		7 194		(65 495)		(16 330)		(38 301)		
Surplus/(Delicity for the year	10 07 1	(07 133)	20 300		13 372		/ 174		(03 473)		(10 330)		(30 301)		

Part 2: Capital Revenue and Expenditure						201	3/14						20	12/13	
	Bud	dget	First 0	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
R thousands												buuget		buuget	
Capital Revenue and Expenditure															
Source of Finance	102 668	131 655	7 122	6.9%	21 349	20.8%	16 225	12.3%	57 263	43.5%	101 958	77.4%	1 595	6.8%	3 489.8%
National Government	65 623	97 223	6 417	9.8%	21 115	32.2%	15 356	15.8%	56 640	58.3%	99 528	102.4%	-	.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-		-	-	-	-	-	-	-
District Municipality	24 800	24 800	-	-	-	-	-		-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 423	122 023	6 417	7.1%	21 115	23.4%	15 356	12.6%	56 640	46.4%	99 528	81.6%	-	.2%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 245	9 632	705	5.8%	234	1.9%	869	9.0%	623	6.5%	2 430	25.2%	1 595	41.4%	(61.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 668	131 655	7 122	6.9%	21 349	20.8%	16 225	12.3%	57 263	43.5%	101 958	77.4%	1 595	6.8%	3 489.8%
Governance and Administration	3 190	1 250	690	21.6%	161	5.0%	511	40.9%	221	17.6%	1 583	126.6%	963	50.3%	(77.1%)
Executive & Council	-	-	1	-	11	-	352	-	27	-	390	-	5	-	467.5%
Budget & Treasury Office	260	-	9	3.3%	122	46.8%	5	-	117	-	252	-	68		71.9%
Corporate Services	2 930	1 250	681	23.2%	29	1.0%	154	12.3%	77	6.1%	940	75.2%	890		(91.4%)
Community and Public Safety Community & Social Services	1 030	487	14	1.4%	-	-	. 6	1.2%	302 15	61.9%	322 15	66.1%	15	77.4%	1 855.5% (100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 030	487	14	1.4%		-	6	1.2%	287	58.9%	307	63.1%	15	77.1%	1 759.7%
Housing	-	-	-	-		-	-	-		-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 200	41 677	2 179	6.2%	5 971	17.0%	6 843	16.4%	26 345	63.2%	41 338	99.2%	70		37 375.3%
Planning and Development	-	-	-	-	-	-	1	-	20	-	21	-	62		(68.6%)
Road Transport	35 200	41 677	2 179	6.2%	5 971	17.0%	6 842	16.4%	26 325	63.2%	41 317	99.1%	8	13.7%	336 023.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	63 248	88 241	4 238	6.7%	15 216	24.1%	8 862	10.0%	30 369	34.4%	58 686	66.5%	547	2.5%	
Electricity		4 474			3 540		348	7.8%	1 806	40.4%	5 694	127.3%	358		403.9%
Water	28 048	53 841	1 756	6.3%	9 489	33.8%	6 829	12.7%	14 585	27.1%	32 659	60.7%	188	3.3%	
Waste Water Management	34 000	28 726	2 482	7.3%	2 187	6.4%	1 685	5.9%	13 979	48.7%	20 333	70.8%	-	-	(100.0%)
Waste Management	1 200	1 200	-		-	-	-	-				-	-	-	
Other	-	-	-	-	-	-	3	-	26	-	29	-	-	-	(100.0%)

						201	3/14						201	12/13	
	Buc		First C		Second		Third C		Fourth			o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands								-		-		budget		budget	
Cash Flow from Operating Activities															
Receipts	288 149	363 648	96 619	33.5%	100 961	35.0%	98 327	27.0%	36 394	10.0%	332 301	91.4%	33 712	116.0%	8.0%
Ratepayers and other	105 540	145 257	38 918	36.9%	36 818	34.9%	38 609	26.6%	34 106	23.5%	148 450	102.2%	33 120	91.9%	
Government - operating	115 106	117 030	49 352	42.9%	36 393	31.6%	28 264	24.2%	155	.1%	114 164	97.6%	-	94.8%	(100.0%)
Government - capital	65 623	97 223	7 875	12.0%	26 873	41.0%	30 875	31.8%		-	65 623	67.5%	-	99 998.3%	-
Interest	1 880	4 137	474	25.2%	878	46.7%	572	13.8%	2 134	51.6%	4 058	98.1%	591	93.6%	260.8%
Dividends	-	-	-	-	-	-	6	-		-	6	-	-	-	-
Payments	(287 230)	(286 337)	(67 412)	23.5%	(77 619)	27.0%	(54 265)	19.0%	(103 047)	36.0%	(302 343)	105.6%	(70 031)	136.1%	47.1%
Suppliers and employees	(266 835)	(277 224)	(65 834)	24.7%	(75 843)	28.4%	(52 900)	19.1%	(101 056)	36.5%	(295 634)	106.6%	(68 500)	146.6%	47.5%
Finance charges	(1 940)	(880)	-	-		-		-		-	-	-	-	-	-
Transfers and grants	(18 455)	(8 233)	(1 578)	8.5%	(1 776)	9.6%	(1 365)	16.6%	(1 991)	24.2%	(6 710)	81.5%	(1 531)	29.9%	30.0%
Net Cash from/(used) Operating Activities	919	77 311	29 208	3 178.2%	23 342	2 540.0%	44 061	57.0%	(66 653)	(86.2%)	29 958	38.8%	(36 319)	61.7%	83.5%
Cash Flow from Investing Activities															
Receipts		2 810	2	-	259	-		-	1 158	41.2%	1 419	50.5%	84	5.4%	1 272.2%
Proceeds on disposal of PPE		2 810	2	-	259	-	-	-	1 158	41.2%	1 419	50.5%	84	5.4%	1 272.2%
Decrease in non-current debtors	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Decrease in other non-current receivables	-		-	-		-		-		-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-				-		-	-	-	-	-	-
Payments	(73 975)	(101 512)		9.0%	(21 349)	28.9%	(16 225)	16.0%	(50 237)	49.5%	(94 435)	93.0%	(6 644)	-	656.2%
Capital assets	(73 975)	(101 512)	(6 623)	9.0%	(21 349)	28.9%	(16 225)	16.0%	(50 237)	49.5%	(94 435)	93.0%	(6 644)		656.2%
Net Cash from/(used) Investing Activities	(73 975)	(98 702)	(6 622)	9.0%	(21 089)	28.5%	(16 225)	16.4%	(49 080)	49.7%	(93 016)	94.2%	(6 559)	(161.9%)	648.2%
Cash Flow from Financing Activities															
Receipts		-	-	-	_	_	-	-	-			-	-	-	-
Short term loans			-	-		-		-		-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Increase (decrease) in consumer deposits			-	-		-		-		-	-	-	-	-	-
Payments	(1 374)	(1 374)	-	-	-	-		-			-	-	(9)	-	(100.0%)
Repayment of borrowing	(1 374)	(1 374)	-	-	-	-	-	-		-	-	-	(9)	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 374)	(1 374)	-	٠	٠	٠		-				-	(9)		(100.0%)
Net Increase/(Decrease) in cash held	(74 430)	(22 765)	22 586	(30.3%)	2 253	(3.0%)	27 836	(122.3%)	(115 733)	508.4%	(63 058)	277.0%	(42 888)	(.1%)	169.9%
Cash/cash equivalents at the year begin:	83 299	69 161	1 078	1.3%	23 664	28.4%	25 917	37.5%	53 753	77.7%	1 078	1.6%	87 123	100.0%	(38.3%)
Cash/cash equivalents at the year end:	8 869	46 396	23 664	266.8%	25 917	292.2%	53 753	115.9%	(61 980)	(133.6%)	(61 980)	(133.6%)	44 236	31.5%	
casircasii equivalents at the year enu:	6 869	40 396	23 664	∠00.8%	25 917	292.2%	55 /53	113.9%	(01 980)	(133.6%)	(01 980)	(133.6%)	44 236	31.5%	(240.1%)

Part 4: Debtor Age Analysis

-	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment - Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	665	3.7%	602	3.3%	367	2.0%	16 519	91.0%	18 152	14.7%	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	2 416	16.3%	1 262	8.5%	512	3.5%	10 605	71.7%	14 795	12.0%	-	-		-
Receivables from Non-exchange Transactions - Property Rates	1 696	5.9%	1 080	3.8%	822	2.9%	25 134	87.5%	28 732	23.3%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	389	2.9%	300	2.2%	274	2.0%	12 558	92.9%	13 522	11.0%	-	-		-
Receivables from Exchange Transactions - Waste Management	600	2.6%	522	2.3%	481	2.1%	21 489	93.1%	23 091	18.7%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	36	2.8%	32	2.5%	24	1.9%	1 177	92.8%	1 268	1.0%	-	-		-
Interest on Arrear Debtor Accounts	718	17.0%	705	16.7%	695	16.4%	2 110	49.9%	4 228	3.4%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		-	-	-		-	-		-		-	-	-	-
Other	1 727	8.8%	535	2.7%	713	3.6%	16 605	84.8%	19 579	15.9%	-	-		-
otal By Income Source	8 247	6.7%	5 038	4.1%	3 887	3.2%	106 196	86.1%	123 368	100.0%		-		
lebtors Age Analysis By Customer Group														
Organs of State	359	(53.1%)	134	(19.8%)	149	(22.0%)	(1 318)	194.9%	(676)	(.5%)	-	-		-
Commercial	3 187	23.7%	1 108	8.2%	582	4.3%	8 592	63.8%	13 470	10.9%	-	-		-
Households	3 564	3.9%	2 904	3.2%	2 229	2.4%	83 022	90.5%	91 720	74.3%	-	-		-
Other	1 136	6.0%	892	4.7%	927	4.9%	15 899	84.3%	18 854	15.3%	-	-		-
otal By Customer Group	8 247	6.7%	5 038	4.1%	3 887	3.2%	106 196	86.1%	123 368	100.0%				
Part 5: Creditor Age Analysis								•					•	
ait o. Cieultoi Age Analysis	0.20				/1.0		00	- 1	ν.		11			

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 924	100.0%	-	-	-	-	-	-	10 924	43.8%
Bulk Water	10 579	100.0%	-			-			10 579	42.4%
PAYE deductions	1 021	100.0%	-	-	-	-	-	-	1 021	4.1%
VAT (output less input)		-	-			-				-
Pensions / Retirement	1 415	100.0%	-	-	-	-		-	1 415	5.7%
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	12	100.0%	-			-			12	
Auditor-General	516	100.0%	-	-	-	-		-	516	2.1%
Other	478	100.0%	-	-	-	-	-	-	478	1.9%
Total	24 945	100.0%		-	-			-	24 945	100.0%

Cinomaial Manager	municipai manager	
r irianciai managei	Financial Manager	

Contact Details

Financial Manager	Mr TD Mabuya	017 826 8157
Municipal Manager	Absy Mahlangu	017 826 8101

Source Local Government Database

MPUMALANGA: PIXLEY KA SEME (MP) (MP304) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	3/14						201	2/13	
	Bud	laet	First 0	Duarter	Second	Quarter		Quarter	Fourth	Quarter	Year	to Date		Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue Properly rates Properly rates - penalties and collection charges Service charges - electricity revenue Service charges - subtractive revenue Service charges - sandation revenue Service charges - service revenue Service charges - other	197 838 17 889 - 12 698 10 974 6 269	216 152 21 680 - 44 123 12 698 10 974 7 500	69 805 5 629 - 13 452 6 433 2 777 2 803	35.3% 31.5% - - 50.7% 25.3% 44.7%	62 029 5 713 - 11 180 2 969 2 773 2 793	31.4% 31.9% - 23.4% 25.3% 44.5%	56 185 5 665 - 10 232 3 349 2 754 2 722	26.0% 26.1% 23.2% 26.4% 25.1% 36.3%	37 546 5 670 - 10 697 3 855 2 767 2 753	17.4% 26.2% - 24.2% 30.4% 25.2% 36.7%	225 564 22 677 - 45 562 16 606 11 070 11 071	104.4% 104.6% 103.3% 130.8% 100.9%	28 821 4 054 9 980 2 861 2 605 2 434	92.4% 106.8% 100.7% 114.5% 101.3%	30.3% 39.9% - 7.2% 34.8% 6.2% 13.1%
Rental of facilities and equipment inferest aument—destinal investments inferest earned -outstanding debtors Dividents received Fires Licences and permits Againcy services Transfers recognised - operational Other own revenue Caler on disposal of PPE	41 170 2 375 10 440 - 206 1 1 3 006 91 143 1 656	441 1 500 12 940 - 164 - 10 000 91 899 2 233	8 280 2 792 - 62 - 3 594 31 485 491	11.8% 26.7% - 30.0% - 119.6% 34.5% 29.6%	10 666 3 319 - 45 - 5 008 27 241 311	28.0% 31.8% - 22.1% - 166.6% 29.9%	9 162 4 226 - 65 3 3 554 23 147 - 297	2.1% 10.8% 32.7% - 39.4% - 35.5% 25.2% 13.3%	14 (177) 2 883 20 754 8 039 270	3.2% (11.8%) 22.3% - 12.5% - 7.5% 8.7% 12.1%	41 931 13 220 - 192 3 12 910 89 913 1 369	9.3% 62.1% 102.2% - 117.3% - 129.1% 97.8% 61.3%	153 254 2 478 97 3 776 124	220.4% 51.2% 104.8% - 214.5% - 74.0% 22.5%	(90.6%) (169.9%) 16.4% - (78.9%) (100.0%) (100.0%) 117.1% (100.0%)
Operating Expenditure Employee related costs Remuneration of ourselfiers Debt Impairment Depreciation and asset impairment Finance charges Bulk purchases Other Materials Contracted services Transfers and grants Other expenditure Loss on disposal of PPE	242 022 69 556 7 850 27 259 15 506 657 45 806 23 8 451 19 960 46 954	344 534 71 933 6 438 27 259 103 892 726 49 744 - 11 109 19 960 53 472	37 410 16 363 1 567 426 - - 8 300 - 1 209 580 8 954	15.5% 22.5% 20.0% 1.6% - 18.1% - 14.3% 2.9% 19.1%	44 457 16 527 1 428 393 - - - 6 491 - 2 362 3 221 14 035	18.4% 23.8% 18.2% 1.4% - 14.2% - 28.0% 16.1% 29.9%	43 842 16 944 1 591 386 - 6 683 - 1 105 1 740 15 392	12.7% 23.6% 24.7% 1.4% - 13.4% - 9.9% 8.7% 28.8%	43 343 16 332 1 629 39 - 9 696 - 1 133 2 048 12 465	12.6% 22.7% 25.3% .1% 19.5% 10.2% 10.3% 23.3%	169 051 66 167 6 215 1 244 - 31 171 - 5 810 7 589 50 845	49.1% 92.0% 96.5% 4.6% - 62.7% - 52.3% 33.0% 95.1%	39 098 14 546 1 815 479 3 88 6 965 2 574 1 357 1 840 9 430	72.4% 110.3% 116.4% 2.9% - 76.1% 42.2% 58.5%	10.9% 12.3% (10.3%) (91.8%) (100.0%) (100.0%) 39.2% (100.0%) (16.5%) 11.3% 32.2%
Surplus/(Deficit)	(44 184)	(128 382)	32 395		17 571		12 343		(5 797)		56 513		(10 277)		
Transfers recognised - capital Contributions recognised - capital Contributed assets	-	-	4 670 - -	-	7 170 - -		10 531		2 234	-	24 605	-	-		(100.0%) - -
Surplus/(Deficit) after capital transfers and contributions	(44 184)	(128 382)	37 065		24 741		22 874		(3 563)		81 118		(10 277)		
Taxation		-	-							-				-	-
Surplus/(Deficit) after taxation	(44 184)	(128 382)	37 065		24 741		22 874		(3 563)		81 118		(10 277)		
Attributable to minorities				-				-		-		-		-	-
Surplus/(Deficit) attributable to municipality	(44 184)	(128 382)	37 065		24 741		22 874		(3 563)		81 118		(10 277)		
Share of surplus/ (deficit) of associate		(400.000)		-				-	(n F10)	-		-	(40.000	-	-
Surplus/(Deficit) for the year	(44 184)	(128 382)	37 065		24 741		22 874		(3 563)		81 118		(10 277)		

						201								12/13	
	Bud	dget	First C		Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
R thousands												buuget		buuget	
Capital Revenue and Expenditure															
Source of Finance	29 331	39 001	2 172	7.4%	7 170	24.4%	10 531	27.0%	12 142	31.1%	32 016	82.1%	18 785	73.7%	(35.4%)
National Government	29 331	35 646	2 172	7.4%	7 170	24.4%	10 531	29.5%	12 142	34.1%	32 016	89.8%	18 785	73.6%	(35.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-			-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 331	35 646	2 172	7.4%	7 170	24.4%	10 531	29.5%	12 142	34.1%	32 016	89.8%	18 785	73.6%	(35.4%)
Borrowing			-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 355	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 331	39 001	2 172	7.4%	7 170	24.4%	10 531	27.0%	12 142	31.1%	32 016	82.1%	18 785	73.7%	(35.4%)
Governance and Administration	-	255	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council		-	-	-		-	-	-	-	-	-		-	-	-
Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services		255	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-		-	-	-		-	-	-	-	-	-	-
Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-		-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		2 000	279	-	26	-	-	-	-	-	305	15.3%	3 645	38.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	2 000	279	-	26	-	-	-	-	-	305	15.3%	3 645		(100.0%)
Environmental Protection		-	-	-		-	-	-	-	-	-	-	-	-	-
Trading Services	29 331	36 746	1 893	6.5%	7 144	24.4%	10 531	28.7%	12 142	33.0%	31 711	86.3%	15 140		
Electricity	4 497	4 868	284	6.3%	899	20.0%	1 763	36.2%	692	14.2%	3 638	74.7%	2 463		
Water	10 617	13 463	607	5.7%	3 499	33.0%	4 404	32.7%	3 152	23.4%	11 662	86.6%	10 245		(69.2%)
Waste Water Management	14 217	17 565	1 002	7.0%	2 746	19.3%	4 364	24.8%	8 298	47.2%	16 410	93.4%	2 431	50.1%	241.3%
Waste Management		850			-	-	-	-	-	-		-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-		-	-	-

						201	3/14						201	12/13	
	Buc		First C		Second		Third 0		Fourth			o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	186 253	251 778	72 769	39.1%	73 558	39.5%	68 918	27.4%	29 962	11.9%	245 208	97.4%	28 816	80.3%	4.0%
Ralepayers and other Government - operating Government - capital	63 403 91 143 29 331	109 793 91 899 35 646	35 246 31 322 3 129	55.6% 34.4% 10.7%	30 802 24 942 13 829	48.6% 27.4% 47.1%	28 650 22 231 13 648	26.1% 24.2% 38.3%	20 929 6 890	19.1% 7.5%	115 628 85 386 30 606	105.3% 92.9% 85.9%	26 085	108.2% 81.2%	
Interest Dividends	2 376	14 440	3 072	129.3%	3 985	167.7%	4 388	30.4%	2 143	14.8%	13 588	94.1%	2 731	149.5%	(21.6%)
Payments Suppliers and employees Finance charges Transfers and orants	(195 781) (175 168) (657) (19 956)	(213 383) (192 698) (726) (19 959)	(36 582) (36 393) - (190)	18.7% 20.8% - .9%	(43 886) (40 844) (3 043)	22.4% 23.3% - 15.2%	(43 420) (41 715) - (1 705)	20.3% 21.6% - 8.5%	(43 370) (41 438) (1 932)	20.3% 21.5% - 9.7%	(167 259) (160 389) - (6 870)	78.4% 83.2% - 34.4%	(38 866) (36 825) (44) (1 997)	85.9%	11.6% 12.5% (100.0%) (3.2%)
Net Cash from/(used) Operating Activities	(9 528)	38 395	36 187	(379.8%)	29 672	(311.4%)	25 497	66.4%	(13 408)	(34.9%)	77 949	203.0%	(10 050)		
Cash Flow from Investing Activities															
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments	-		-	-		-	-	-	-	-	-	-	5 5	-	(100.0%) (100.0%)
Payments Capital assets	(27 864) (27 864)	(35 642) (35 642)	(531) (531)	1.9% 1.9%	(7 170) (7 170)	25.7% 25.7%	(10 531) (10 531)	29.5% 29.5%	(12 283) (12 283)	34.5% 34.5%	(30 515) (30 515)	85.6% 85.6%	-	-	(100.0%) (100.0%)
Net Cash from/(used) Investing Activities	(27 864)	(35 642)	(531)	1.9%	(7 170)	25.7%	(10 531)	29.5%	(12 283)	34.5%	(30 515)	85.6%	5	-	(254 666.6%)
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/tefinancing		- - -	-						-		-	- -			-
Increase (decrease) in consumer deposits Payments Repayment of borrowing	-	-	-				-		-		-	-		-	-
Net Cash from/(used) Financing Activities	-		-	-	-				-		-	-		-	-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(37 392) 57 507	2 754	35 656 7 773	(95.4%) 13.5%	22 502 43 429	(60.2%) 75.5%	14 966 65 931	543.5%	(25 690) 80 897	(933.0%)	47 434 7 773	1 722.6%	(10 045) 25 746		155.8% 214.2%
Cash/cash equivalents at the year end:	20 115	2 754	43 429	215.9%	65 931	327.8%	80 897	2 937.9%	55 207	2 004.9%	55 207	2 004.9%	15 701	41.3%	251.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	853	2.0%	694	1.6%	807	1.8%	41 290	94.6%	43 644	22.0%	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	2 487	12.9%	1 915	10.0%	1 257	6.5%	13 557	70.6%	19 216	9.7%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 259	5.8%	973	4.5%	872	4.0%	18 728	85.8%	21 832	11.0%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	854	3.3%	701	2.7%	540	2.1%	23 908	91.9%	26 003	13.1%	-	-		
Receivables from Exchange Transactions - Waste Management	832	6.3%	706	5.3%	650	4.9%	11 117	83.6%	13 304	6.7%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors			-		-	-	-				-	-	-	
Interest on Arrear Debtor Accounts	1 346	3.0%	1 309	3.0%	1 274	2.9%	40 284	91.1%	44 213	22.3%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-		-	-	-				-	-	-	
Other	604	2.0%	520	1.7%	509	1.7%	28 637	94.6%	30 270	15.3%	-	-	-	
Total By Income Source	8 234	4.1%	6 817	3.4%	5 909	3.0%	177 521	89.4%	198 482	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	417	6.4%	232	3.6%	581	8.9%	5 312	81.2%	6 541	3.3%	-	-	-	
Commercial	316	3.2%	298	3.0%	173	1.7%	9 098	92.0%	9 884	5.0%	-	-	-	
Households	6 232	3.7%	5 653	3.3%	4 716	2.8%	153 072	90.2%	169 673	85.5%	-	-		
Other	1 270	10.3%	634	5.1%	440	3.6%	10 039	81.1%	12 383	6.2%	-	-	-	
Total By Customer Group	8 234	4.1%	6 817	3.4%	5 909	3.0%	177 521	89.4%	198 482	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	90 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis							ĺ			
Bulk Electricity	3 015	100.0%	-	-	-	-	-	-	3 015	76.7%
Bulk Water		-	-			-		-	-	-
PAYE deductions		-	-			-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-		-
Pensions / Retirement		-	-			-	-	-		-
Loan repayments	-	-	-	-	-	-	-	-		-
Trade Creditors	914	100.0%	-	-	-	-	-	-	914	23.3%
Auditor-General		-	-			-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 929	100.0%		-					3 929	100.0%

Municipal Manager	
Financial Manager	

Contact Details

Financial Manager	Mr ZT Shongwe	017 734 6142
Municipal Manager	Mr PB Malebye	017 /34 6101

Source Local Government Database

MPUMALANGA: LEKWA (MP305) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2013/14										201	2/13			
	Bud	laet	First 0	Duarter	Second	Quarter		Quarter	Fourth	Quarter	Year	to Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands								-		-		budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	449 343	436 066	85 742	19.1%	113 095	25.2%	37 176	8.5%	77 926	17.9%	313 939	72.0%	95 564	91.1%	(18.5%)
Property rates	41 789	47 452	6 125	14.7%	9 612	23.0%	6 501	13.7%	6 170	13.0%	28 408	59.9%	24 021	112.9%	(74.3%)
Property rates - penalties and collection charges	41.707			- 14.770	, 012	-	-	-		-	20 100		24021		(14.370)
Service charges - electricity revenue	208 700	188 374	27 465	13.2%	50 140	24.0%	16 745	8.9%	26 463	14.0%	120 813	64.1%	40 860	83.7%	(35.2%)
Service charges - water revenue	35 396	38 119	5 236	14.8%	10 187	28.8%	4 204	11.0%	1 726	4.5%	21 352	56.0%	12 028	129.1%	(85.7%)
Service charges - sanitation revenue	22 920	23 004	3 812	16.6%	5 776	25.2%	3 807	16.6%	3 817	16.6%	17 212	74.8%	5 426	96.6%	(29.6%)
Service charges - refuse revenue	13 031	12 894	1 425	10.9%	2 864	22.0%	2 139	16.6%	810	6.3%	7 238	56.1%	3 081	105.2%	(73.7%)
Service charges - other	-	-	9	-	-	-	19	-	25	-	53	-	16	-	58.9%
Rental of facilities and equipment	792	553	160	20.2%	140	17.6%	192	34.7%	299	54.0%	790	142.9%	119	67.6%	150.2%
Interest earned - external investments	606	237			591	97.6%	101	42.4%	26	10.9%	718	302.7%	28	32.6%	(7.3%)
Interest earned - outstanding debtors	15 585	16 931	2 743	17.6%	4 288	27.5%	2 959	17.5%	3 249	19.2%	13 239	78.2%	3 607	69.6%	(9.9%)
Dividends received	2 577	2 704	26	1.0%	111	4.3%	119	4.4%	13	.5%	268	9.9%	- 66	12.2%	(00 50()
Fines Licences and permits	20 263	15 957	26	11.0%	1740	4.3% 8.6%	113	4.4%	14 740	92.4%	18 826	118.0%	5 785	433.8%	(80.5%)
Agency services	20 203	10 907	2 233	11.0%	1 740	0.0%	- 113	.776	14 740	92.4%	10 020	110.0%	3 703	433.0%	154.676
Transfers recognised - operational	86 670	86 429	36 260	41.8%	27 143	31.3%			20 357	23.6%	83 760	96.9%		72.0%	(100.0%)
Other own revenue	1 014	3 411	248	24.5%	504	49.7%	277	8.1%	232	6.8%	1 261	37.0%	528	136.5%	(56.1%)
Gains on disposal of PPE		-	-	-		-	-	-		-	-	-	-	-	(30.170)
Operating Expenditure	606 876	634 254	62 893	10.4%	91 760	15.1%	49 400	7.8%	53 024	8.4%	257 077	40.5%	93 146	95.1%	(43.1%)
Employee related costs	105 956	108 808	17 827	16.8%	27 992	26.4%	19 506	17.9%	19 809	18.2%	85 134	78.2%	25 891	92.1%	(23.5%)
Remuneration of councillors	8 554	9 162	1 522	17.8%	2 334	27.3%	2 006	21.9%	1 906	20.8%	7 768	84.8%	2 721	108.6%	(30.0%)
Debt impairment	57 133	94 708	-		53	.1%		-	27	-	80	.1%		26.8%	(100.0%)
Depreciation and asset impairment	134 096	134 096	-			-		-	-	-		-		56.3%	-
Finance charges	1 699	149	585	34.4%	-	-	-	-	18	12.2%	603	404.3%	-	21.6%	(100.0%)
Bulk purchases	198 020	188 614	34 371	17.4%	37 221	18.8%	13 158	7.0%	13 887	7.4%	98 636	52.3%	51 098	79.3%	(72.8%)
Other Materials	2 916	3 257	297	10.2%	719	24.7%	1 168	35.9%	1 196	36.7%	3 379	103.8%	1 092	88.1%	9.5%
Contracted services	20 322	30 933	4 090	20.1%	8 744	43.0%	3 387	10.9%	4 993	16.1%	21 214	68.6%	5 285	114.6%	(5.5%)
Transfers and grants	20 290 57 890	8 113 56 413	564	2.8%	2 247 12 450	11.1% 21.5%	2 324	28.6% 13.9%	1 720 9 468	21.2%	6 854 33 408	84.5%	3 327	221.5% 295.1%	(48.3%)
Other expenditure	57 890	56 413	3 638	6.3%	12 450	21.5%	7 852	13.9%	9 468	16.8%	33 408	59.2%	3 732	295.1%	153.7%
Loss on disposal of PPE				-		-				-				-	-
Surplus/(Deficit)	(157 533)	(198 188)	22 849		21 335		(12 224)		24 902		56 862		2 418		
Transfers recognised - capital	-		-			-	-	-	-	-		-		-	-
Contributions recognised - capital	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-		-				-			-	
Surplus/(Deficit) after capital transfers and contributions	(157 533)	(198 188)	22 849		21 335		(12 224)		24 902		56 862		2 418		
Taxation	-		-				-				-	-	-	-	
Surplus/(Deficit) after taxation	(157 533)	(198 188)	22 849		21 335		(12 224)		24 902		56 862		2 418		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(157 533)	(198 188)	22 849		21 335		(12 224)		24 902		56 862		2 418		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(157 533)	(198 188)	22 849		21 335		(12 224)		24 902		56 862		2 418		

						201	3/14						201	12/13	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure												, and			
Source of Finance	43 308	77 920	10 186	23.5%	13 688	31.6%	14 196	18.2%	25 980	33.3%	64 050	82.2%	15 313	(2.20/	69.7%
National Government	42 508	75 900	9 652	22.7%	12 888	30.3%	14 196	18.7%	25 980	34.2%	62 716	82.6%	13 565	68.7%	91.5%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	42 508	75 900	9 652	22.7%	12 888	30.3%	14 196	18.7%	25 980	34.2%	62 716	82.6%	13 565	68.7%	91.5%
Transfers recognised - capital	42 508	/5 900	9 652	22.7%			14 196		25 980		62 /16	82.6%	13 565		91.5%
Borrowing	800	2 020	534	66.7%	800	100.0%	-	-	-	-	1 334	66.0%	1 748	37.3%	(100.0%)
Internally generated funds Public contributions and donations	800	2 020	334	00.7%	800	100.0%	-	-	-	-	1 334	00.0%	1 /48	37.3%	(100.0%)
Public contributions and donations		-	-	-	-		-	-	-	-		-	-	-	-
Capital Expenditure Standard Classification	43 308	77 920	10 186	23.5%	13 688	31.6%	14 196	18.2%	25 980	33.3%	64 050	82.2%	15 313		
Governance and Administration		2 020	439	-	-	-	-	-	-	-	439	21.7%	1 748		
Executive & Council		-	439	-		-		-		-	439	-	1 748	60.8%	(100.0%)
Budget & Treasury Office		2 020	-	-		-	-	-		-	-	-	-	-	-
Corporate Services		-	-	-		-	-	-		-	-	-	-	-	-
Community and Public Safety Community & Social Services	10 056 7 000	19 424 14 243	7 149 3 884	71.1% 55.5%	6 199 4 594	61.6% 65.6%	3 916 3 378	20.2% 23.7%	1 937 1 819	10.0% 12.8%	19 201 13 675	98.9% 96.0%	3 941 1 422	42.1% 28.4%	
Sport And Recreation	3 056	5 181	3 265	106.8%	1 605	52.5%	538	10.4%	117	2.3%	5 526	106.7%	2 519	50.5%	(95.3%)
Public Safety			-	-		-		-		-	-	-	-	-	-
Housing	-	-	-	-		-	-	-		-	-	-	-	-	-
Health			-	-		-		-		-	-	-	-	-	-
Economic and Environmental Services	2 000	10 095	406	20.3%	1 492	74.6%	2 035	20.2%	3 442	34.1%	7 376	73.1%	796	117.3%	332.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 000	10 095	406	20.3%	1 492	74.6%	2 035	20.2%	3 442	34.1%	7 376	73.1%	796	117.3%	332.6%
Environmental Protection		-	-	-		-	-	-		-	-	-	-	-	-
Trading Services	31 252	46 381	2 193	7.0%	5 996	19.2%	8 244	17.8%	20 601	44.4%	37 034	79.8%	8 828		
Electricity	2 200	2 688	389	17.7%		-	231	8.6%	150	5.6%	770	28.6%	1 628		
Water	10 052	15 009	-	-	3 544	35.3%	3 227	21.5%	5 778	38.5%	12 549	83.6%	661	6.6%	774.4%
Waste Water Management	19 000	26 435	500	2.6%	1 921	10.1%	4 255	16.1%	14 673	55.5%	21 350	80.8%	2 178		573.8%
Waste Management	-	2 250	1 304	-	531	-	531	23.6%	-	-	2 366	105.2%	4 361	110.0%	(100.0%)
Other	-	-	-	- 1	-	-	-	-	-	-	-	-	-	-	-

						201	3/14						201	12/13	
	Buc	lget	First C	uarter	Second	Quarter	Third C		Fourth	Quarter		o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	425 374	370 601	123 735	29.1%	141 279	33.2%	104 184	28.1%	107 167	28.9%	476 366	128.5%	92 270	86.7%	16.1%
Ralepayers and other Government - operating Government - capital	284 208 86 670 42 508	237 764 86 425 29 244	81 725 36 260 5 198	28.8% 41.8% 12.2%	94 979 27 143 17 778	33.4% 31.3% 41.8%	76 140 20 357 6 268	32.0% 23.6% 21.4%	105 630	44.4%	358 475 83 760 29 244	150.8% 96.9% 100.0%	91 363	83.7% 99.0% 100.1%	
Interest Dividends	11 988	17 168	552	4.6%	1 379	11.5%	1 419	8.3%	1 537	9.0%	4 886	28.5%	907	39.9%	69.5%
Payments Suppliers and employees Finance charges Transfers and grants	(394 248) (390 240) (1 716) (2 292)	(405 448) (397 423) (8 025)	(116 682) (116 682)	29.6% 29.9%	(120 612) (120 612)	30.6% 30.9%	(92 713) (92 379) (143) (191)	22.9% 23.2% - 2.4%	(97 525) (97 173) (161) (191)	24.1% 24.5% - 2.4%	(427 532) (426 846) (304) (382)	105.4% 107.4% - 4.8%	(89 760) (88 705) - (1 055)	117.4% 14.7%	9.5%
Net Cash from/(used) Operating Activities	31 126	(34 847)	7 053	22.7%	20 667	66.4%	11 471	(32.9%)	9 642	(27.7%)	48 834	(140.1%)	2 510	22.5%	
Cash Flow from Investing Activities		(,,,,,						,		, ,		, , ,			
Receipts Proceeds on disposal of PPE Decrease in non-current debtors	-	-	-				-				-	-	-	-	
Decrease in other non-current receivables Decrease (increase) in non-current investments		-	-			-				-	-	-		-	
Payments Capital assets Net Cash from/(used) Investing Activities	(43 308) (43 308) (43 308)	(33 938) (33 938) (33 938)	(10 163)	23.5% 23.5% 23.5%	(13 862) (13 862) (13 862)	32.0% 32.0% 32.0%	(9 913) (9 913) (9 913)	29.2% 29.2% 29.2%	(25 142) (25 142) (25 142)	74.1% 74.1% 74.1%	(59 081) (59 081) (59 081)	174.1% 174.1% 174.1%	(15 214) (15 214) (15 214)	90.3%	65.3%
Cash Flow from Financing Activities	(1111)	(== 154)	()		(10000)		()		(=)		(=: == ,)		(
Receipts Short term loans Borrowing long term/refinancing	-	-	-			-	-			-	-		-	-	
Increase (decrease) in consumer deposits Payments Repayment of borrowing	(1 000)	(1 085) (1 085)	(585) (585)	58.5% 58.5%	-	-	(500) (500)	46.1% 46.1%	-	-	(1 085) (1 085)	100.0% 100.0%		-	-
Net Cash from/(used) Financing Activities	(1 000)	(1 085)		58.5%	-	-	(500)	46.1%		-	(1 085)		-	-	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(13 182) 36 708	(69 870)	(3 694) 26 809	28.0% 73.0%	6 805 23 115	(51.6%) 63.0%	1 058 29 920	(1.5%)	(15 501) 30 978	22.2%	(11 332) 26 809	16.2%	(12 704) 13 113	100.0%	136.2%
Cash/cash equivalents at the year end:	23 526	(69 870)	23 115	98.3%	29 920	127.2%	30 978	(44.3%)	15 477	(22.2%)	15 477	(22.2%)	409	.3%	3 684.3%

Part 4: Debtor Age Analysis

	0 - 30			61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -E Council		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 294	3.4%	2 220	3.3%	2 032	3.0%	61 730	90.4%	68 276	17.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 077	29.4%	391	.9%	1 459	3.3%	29 562	66.4%	44 489	11.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 933	3.6%	2 226	2.8%	1 995	2.5%	73 425	91.1%	80 578	20.9%	-	-		
Receivables from Exchange Transactions - Waste Water Management	1 518	3.6%	1 189	2.8%	1 066	2.5%	38 024	91.0%	41 797	10.8%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 028	3.7%	791	2.9%	729	2.7%	24 939	90.7%	27 487	7.1%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-	-		-
Interest on Arrear Debtor Accounts	1 868	2.3%	1 812	2.3%	1 777	2.2%	74 751	93.2%	80 208	20.8%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-		-
Other	2 084	4.9%	513	1.2%	375	.9%	39 792	93.1%	42 763	11.1%	-	-	-	-
Total By Income Source	24 801	6.4%	9 141	2.4%	9 432	2.4%	342 223	88.8%	385 597	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	937	14.7%	(1 643)	(25.7%)	528	8.3%	6 568	102.8%	6 390	1.7%	-	-		
Commercial	12 261	22.0%	2 067	3.7%	978	1.8%	40 392	72.5%	55 697	14.4%	-	-		
Households	9 155	3.1%	7 613	2.5%	7 025	2.4%	274 934	92.0%	298 727	77.5%	-	-		
Other	2 448	9.9%	1 104	4.5%	901	3.6%	20 330	82.0%	24 782	6.4%	-	-	-	
Total By Customer Group	24 801	6.4%	9 141	2.4%	9 432	2.4%	342 223	88.8%	385 597	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 646	7.2%	29 222	18.1%	26 211	16.3%	94 191	58.4%	161 270	54.0%
Bulk Water	28	-	7	-	2 926	3.2%	87 665	96.7%	90 627	30.4%
PAYE deductions	-	-	-	-	-	-		-		-
VAT (output less input)	-	-	-	-	-	-		-		-
Pensions / Retirement	-	-	-	-	-	-		-		-
Loan repayments	-	-	-	-	-	-		-		-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-		-		-
Other	2 738	5.9%	2 909	6.2%	3 118	6.7%	37 858	81.2%	46 623	15.6%
Total	14 413	4.8%	32 137	10.8%	32 255	10.8%	219 715	73.6%	298 520	100.0%

Contact Details		
Municipal Manager	Mr Linda Tshabalala	017 712 9613
Financial Manager	Mr E C le Roux	017 712 9610

Source Local Government Database

MPUMALANGA: DIPALESENG (MP306) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	3/14						201	2/13	
	Bud	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue	144 145	141 577	46 797	32.5%	32 995	22.9%	40 042	28.3%	24 829	17.5%	144 663	102.2%	26 741	133.2%	(7.2%)
Property rates	12 552	14 0 4 8	40 777	32.376	32 773	30.4%	3 801	27.1%	3763	26.8%	15 549	110.7%	20 /41	255.2%	(100.0%)
Property rates - penalties and collection charges	12 332	14 046	4 172	33.2%	3 0 1 3	30.4%	3 00 1	27.176	3 /03	20.0%	15 549	110.7%		233.2%	(100.0%)
Service charges - electricity revenue	48 490	34 203	7 075	14.6%	9 348	19.3%	9 068	26.5%	8 326	24.3%	33 816	98.9%	931	95.7%	794.0%
Service charges - water revenue	12 315	14 015	6 435	52.3%	4 712	38.3%	3 361	24.0%	2 630	18.8%	17 139	122.3%	5 236	113.9%	(49.8%)
Service charges - sanitation revenue	10 200	12 000	4 241	41.6%	2 957	29.0%	2 656	22.1%	3 313	27.6%	13 168	109.7%	3 701	157.0%	(10.5%)
Service charges - refuse revenue	3 866	4 572	5 343	138.2%	4 713	121.9%	895	19.6%	(2 237)	(48.9%)	8 714	190.6%	4 087	277.4%	(154.7%)
Service charges - other			364		1 798				850		3 011		2 841	-	(70.1%)
Rental of facilities and equipment	175	188	7	4.2%	58	33.0%	51	27.3%	36	19.4%	153	81.4%	11	-	224.8%
Interest earned - external investments	72	265	8	10.9%	41	56.3%	354	133.8%	140	53.0%	543	205.1%	17	15.7%	744.7%
Interest earned - outstanding debtors	2 520	5 200	204	8.1%	749	29.7%	4 086	78.6%	3 883	74.7%	8 922	171.6%	4	3.8%	98 221.9%
Dividends received	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Fines	283	310	77	27.0%	80	28.4%	54	17.5%	30	9.6%	241	77.7%	78	148.1%	(62.0%)
Licences and permits	-	-	605	-	390	-	-	-	586	-	1 580	-	761	-	(23.0%)
Agency services	2 431	2 601	-	-	-	-	841	32.4%	-	-	841	32.4%	-	-	-
Transfers recognised - operational	49 499	49 499	18 250	36.9%	300	.6%	14 439	29.2%	400	.8%	33 389	67.5%	-	61.3%	(100.0%)
Other own revenue	1 742	4 676	17	1.0%	4 037	231.8%	435	9.3%	3 108	66.5%	7 597	162.5%	9 075	1 708.0%	(65.7%)
Gains on disposal of PPE	-	-	-	-		-	-	-		-	-	-	-	-	-
Operating Expenditure	207 832	221 764	28 465	13.7%	28 965	13.9%	26 217	11.8%	34 097	15.4%	117 744	53.1%	27 575	130.1%	23.6%
Employee related costs	43 732	44 222	9 921	22.7%	10 197	23.3%	10 488	23.7%	13 887	31.4%	44 493	100.6%	10 298	147.6%	34.8%
Remuneration of councillors	5 265	5 265	-	-	639	12.1%	890	16.9%	1 123	21.3%	2 653	50.4%	2 642	239.3%	(57.5%)
Debt impairment	32 006	46 000	-	-	-	-	-	-		-	-	-	-	-	
Depreciation and asset impairment	33 000	33 984	-	-		-		-		-	-	-		-	-
Finance charges	312	450	-	-	226	72.3%	145	32.1%	-	-	370	82.3%	20	1 295.1%	(100.0%)
Bulk purchases	49 800	46 268	4 744	9.5%	7 487	15.0%	6 063	13.1%	2 955	6.4%	21 248	45.9%	-	128.3%	(100.0%)
Other Materials	-	-	136	-	25	-		-	40	-	201	-	1 673	-	(97.6%)
Contracted services	10 530	8 980	720	6.8%	1 840	17.5%	2 074	23.1%	1 674	18.6%	6 309	70.3%	254	99.8%	560.1%
Transfers and grants	8 912	1 950	86	1.0%	-	-	-	-	399	20.5%	485	24.9%	-	-	(100.0%)
Other expenditure	24 275	34 645	12 857	53.0%	8 552	35.2%	6 557	18.9%	14 019	40.5%	41 986	121.2%	12 688	150.9%	10.5%
Loss on disposal of PPE	*	-	-	-	•		-		-	-	-	-		-	-
Surplus/(Deficit)	(63 687)	(80 187)	18 332		4 029		13 825		(9 268)		26 919		(834)		
Transfers recognised - capital	32 267	-	-	-	-	-	-	-	26 886	-	26 886	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	26 065		-	-		-	-	-		-	-	-		-	-
Surplus/(Deficit) after capital transfers and contributions	(5 355)	(80 187)	18 332		4 029		13 825		17 618		53 805		(834)		
Taxation	-	-	-	-	-		-		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 355)	(80 187)	18 332		4 029		13 825		17 618		53 805		(834)		
Altributable to minorities				-						-				-	-
Surplus/(Deficit) attributable to municipality	(5 355)	(80 187)	18 332		4 029		13 825		17 618		53 805		(834)		
Share of surplus/ (deficit) of associate	(5 555)	(00 101)	.0 332		. 327		10 020		., 510		55 303		(004)		
Surplus/(Deficit) for the year	(5 355)	(80 187)	18 332	-	4 029		13 825		17 618	-	53 805		(834)		
our prostocitory for the year	(3 333)	(00 107)	10 332		4 029		13 023		1/010		23 003		(034)		

						201								12/13	
	Bud	iget	First C		Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
												buuget		buuget	
Capital Revenue and Expenditure															
Source of Finance	58 332	58 332	1 855	3.2%	5 312	9.1%	2 248	3.9%	3 188	5.5%	12 602	21.6%	1 022	21.4%	212.1%
National Government	28 530	28 530	1 855	6.5%	5 312	18.6%	2 248	7.9%	3 188	11.2%	12 602	44.2%	-	-	(100.0%
Provincial Government	3 737	3 737	-	-	-	-	-	-	-	-	-	-	1 022	-	(100.0%)
District Municipality	13 565	13 565	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	12 500	12 500	-	-	-	-	-	-	-	-		-		-	-
Transfers recognised - capital	58 332	58 332	1 855	3.2%	5 312	9.1%	2 248	3.9%	3 188	5.5%	12 602	21.6%	1 022	20.8%	212.1%
Borrowing	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 332	58 332	1 855	3.2%	5 312	9.1%	2 248	3.9%	3 188	5.5%	12 602	21.6%	1 022	21.4%	212.1%
Governance and Administration		-	-	-	-	-	-	-		-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office		-	-	-		-	-	-		-	-	-	-	-	-
Corporate Services		-	-	-		-	-	-		-	-	-	-	-	-
Community and Public Safety Community & Social Services	3 625 3 625	3 625 3 625	540 540	14.9% 14.9%	-	-	-	-	-	-	540 540	14.9% 14.9%	472 472	27.3% 47.1%	
Sport And Recreation	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Public Safety		-	-	-		-		-		-	-	-		-	-
Housing		-	-	-		-		-		-	-	-		-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Economic and Environmental Services	22 737	22 737	1 184	5.2%	1 200	5.3%	929	4.1%	3 061	13.5%	6 374	28.0%	95	43.0%	3 137.7%
Planning and Development		-	-	-	-	-		-		-	-	-	-	-	-
Road Transport	22 737	22 737	1 184	5.2%	1 200	5.3%	929	4.1%	3 061	13.5%	6 374	28.0%	95	43.0%	3 137.7%
Environmental Protection	-	-	-	-		-	-	-		-	-	-		-	-
Trading Services	31 970	31 970	131	.4%	4 111	12.9%	1 319	4.1%	127	.4%	5 688	17.8%	455		
Electricity	3 660	3 660	37	1.0%	1 352	37.0%	-	-	24	.7%	1 414	38.6%		219.4%	(100.0%)
Water	15 160	15 160	-	-	-	-	-	-		-	-	-	-	-	
Waste Water Management	9 200	9 200	94	1.0%	510	5.5%					603	6.6%	455	4.1%	
Waste Management	3 950	3 950		-	2 249	56.9%	1 319	33.4%	103	2.6%	3 671	92.9%		-	(100.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						201	3/14						201	12/13	
	Buc		First C		Second		Third C		Fourth			o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	132 732	92 194	41 645	31.4%	45 083	34.0%	42 879	46.5%	16 823	18.2%	146 430	158.8%	16 201	88.7%	3.8%
Ralepayers and other Government - operating Government - capital	61 156 49 499 20 593	39 310 49 499	19 977 19 792 1 771	32.7% 40.0% 8.6%	22 020 14 781 8 191	36.0% 29.9% 39.8%	20 278 11 815 10 631	51.6% 23.9%	16 515	42.0%	78 790 46 388 20 593	200.4% 93.7%	16 145	89.6% 97.5% 81.2%	2.3%
Interest Dividends	1 483	3 385	105	7.1%	91	6.1%	155	4.6%	308	9.1%	659	19.5%	56	4.1%	444.7%
Payments Suppliers and employees Finance charges	(140 639) (131 727)	(140 293) (138 342) (0)	(40 459) (40 423) (36)	28.8% 30.7%	(37 351) (37 211) (140)	26.6% 28.2%	(27 644) (27 600) (43)	19.7% 20.0% 9.496.1%	(24 700) (24 664) (36)	17.6% 17.8% 7.842.1%	(130 153) (129 898) (254)	92.8% 93.9% 55.802.4%	(18 873) (18 873)		30.9% 30.7% (100.0%)
Transfers and grants Net Cash from/(used) Operating Activities	(8 912)	(1 950) (48 099)	1 186	(15.0%)	7 732	(97.8%)	15 235	(31.7%)	(7 877)	16.4%	16 277	(33.8%)	(2 672)	58.1%	194.8%
	(1707)	(10 077)	1 100	(10.070)	7752	(77.070)	10 200	(01.770)	(,,,,	10.470	10277	(55.576)	(2 072)	56.176	171.07
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (norsease) no non-current investments	-	-			-	-				-	-	-	-	-	-
Payments Capital assets	(20 593) (20 593) (20 593)	(47 356) (47 356)	(1 855)	9.0% 9.0% 9.0%	(5 413) (5 413)	26.3% 26.3% 26.3%	(929) (929) (929)	2.0% 2.0% 2.0%	(3 113) (3 113) (3 113)	6.6% 6.6%	(11 310) (11 310) (11 310)	23.9%	(1 022) (1 022) (1 022)	46.9%	204.7%
Net Cash from/(used) Investing Activities	(20 593)	(47 356)	(1 855)	9.0%	(5 413)	26.3%	(929)	2.0%	(3 113)	6.6%	(11 310)	23.9%	(1 022)	50.2%	204.7%
Cash Flow from Financing Activities Receipts Short term loans	-	-	22	-	18	-	12	÷	. 3	-	55	-	-	-	(100.0%)
Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments	-	-	22	-	18	-	12 -	-	3	-	55	-	-	-	(100.0%)
Repayment of borrowing Net Cash from/(used) Financing Activities		-	- 22	-	18	-	12		. 3	-	- 55	-		-	(100.0%)
, , , ,	-	•		•		•		•		•					-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(28 500) 15 000 (13 500)	(95 455) 64 331 (31 124)	(646) - (646)	2.3% - 4.8%	2 337 (646) 1 691	(8.2%) (4.3%) (12.5%)	14 319 1 691 16 010	(15.0%) 2.6% (51.4%)	(10 987) 16 010 5 023	11.5% 24.9% (16.1%)	5 023 - 5 023	(5.3%)	(3 693) 20 179 16 486	69.1% 85.4%	(20.7%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days				Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts it Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	959	1.9%	657	1.3%	531	1.0%	48 782	95.8%	50 929	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 812	12.9%	835	3.8%	1 062	4.9%	17 014	78.3%	21 724	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 310	3.0%	1 145	2.6%	1 114	2.5%	40 157	91.8%	43 727	16.4%	-	-		
Receivables from Exchange Transactions - Waste Water Management	956	1.8%	686	1.3%	643	1.2%	49 888	95.6%	52 173	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	394	1.3%	370	1.2%	360	1.2%	28 515	96.2%	29 640	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	5.4%	10	3.3%	9	3.1%	267	88.3%	302	.1%	-	-	-	
Interest on Arrear Debtor Accounts	1 231	10.2%	1 713	14.2%	929	7.7%	8 200	67.9%	12 073	4.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure				-	-		-		-	-	-	-	-	
Other	678	1.2%	370	.7%	331	.6%	54 148	97.5%	55 527	20.9%	-	-	-	
Total By Income Source	8 357	3.1%	5 785	2.2%	4 982	1.9%	246 971	92.8%	266 095	100.0%	-			
Debtors Age Analysis By Customer Group														
Organs of State	30	32.8%	28	31.0%	(10)	(11.0%)	43	47.2%	90	-	-	-	-	
Commercial	2 416	37.7%	260	4.1%	207	3.2%	3 519	55.0%	6 402	2.4%	-	-	-	
Households	5 853	2.3%	5 452	2.1%	4 738	1.8%	243 035	93.8%	259 078	97.4%	-	-		
Other	59	11.2%	45	8.6%	46	8.8%	375	71.4%	525	.2%	-	-	-	
Total By Customer Group	8 357	3.1%	5 785	2.2%	4 982	1.9%	246 971	92.8%	266 095	100.0%				

Part 5: Creditor Age Analysis

0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	Tot	tal
Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	-	-	-		-	-	-	-	-
		-	-		-	5 508	100.0%	5 508	92.3%
		-	-		-		-	-	-
	-	-	-	-	-	-	-	-	-
-	-	-	-		-	-	-	-	- 1
	-	-	-	-	-	-	-	-	-
-	-	457	100.0%		-	-	-	457	7.7%
	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	- 1
-		457	7.7%			5 508	92.3%	5 965	100.0%
	Amount	Amount %	Amount % Amount		Amount % Amount % Amount	Amount % Amount % Amount %	Amount % Amount % Amount % Amount % Amount % Amount % South	Amount % Amount % Amount % Amount % 100.0%	Amount % Amo

Contact Details
Municipal Manager
Cinemaial Manager

Financial Manager	Alina Ngema	017 773 1329
Municipal Manager	Mr DV Ngcobo	01///3 2031

Source Local Government Database

MPUMALANGA: GOVAN MBEKI (MP307) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2013/14								201						
	Bud	laet	First 0	Duarter	Second	Quarter		Quarter	Fourth	Quarter	Year 1	to Date		Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
	4 0/7 04/	4 2/7 24/	390 227	20 50/	25/ 222	27.007	2/4 470	27.407	4/4 007	44.00/	4 0/0 700	00.00/	4/0.050	04.00/	70/
Operating Revenue	1 367 316	1 367 316		28.5%	356 038	26.0%	361 470	26.4%	161 987	11.8%	1 269 722	92.9%	160 850	91.0%	
Property rates Property rates - penalties and collection charges	159 194	159 194	47 786	30.0%	50 215	31.5%	48 198	30.3%	19 120	12.0%	165 319	103.8%	29 401	111.6%	(35.0%)
Service charges - electricity revenue	385 375	385 375	106 236	27.6%	94 775	24.6%	85 259	22.1%	77 748	20.2%	364 018	94.5%	47 771	83.0%	62.8%
Service charges - electricity revenue Service charges - water revenue	272 030	272 030	58 516	21.5%	70 527	25.9%	56 267	20.7%	34 623	12.7%	219 933	80.8%	37 330	87.6%	(7.3%)
Service charges - water revenue Service charges - sanitation revenue	61 946	61 946	15 404	24.9%	18 547	29.9%	18 132	29.3%	7 369	11.9%	59 453	96.0%	8 259	90.1%	(10.8%)
Service charges - samilation revenue Service charges - refuse revenue	79 316	79 316	21 917	27.6%	21 860	27.6%	21 905	27.6%	13 854	17.5%	79 535	100.3%	12 837	103.2%	7.9%
Service charges - other	2 500	2 500	21717	27.070	21000	27.00	0	27.070	15 054	17.570	0	100.570	0	100270	(100.0%)
Rental of facilities and equipment	4 675	4 675	847	18.1%	787	16.8%	581	12.4%	(9 924)	(212.3%)	(7 708)	(164.9%)	553	77.3%	(1 894.4%)
Interest earned - external investments	1 292	1 292	454	35.1%	438	33.9%	580	44.9%	222	17.2%	1 694	131.1%	809	258.8%	(72.6%)
Interest earned - outstanding debtors Dividends received	35 955 -	35 955	8 469	23.6%	8 242	22.9%	9 199	25.6%	6 300	17.5%	32 209	89.6%	6 186	82.9%	1.8%
Fines	9 721	9 721	1 524	15.7%	2 677	27.5%	754	7.8%	776	8.0%	5 732	59.0%	1 386	77.6%	(44.0%)
Licences and permits	25	25	0	1.6%	-	-	3	12.4%	0	1.3%	4	15.3%	0	5.0%	144.4%
Agency services	67 870	67 870	23 799	35.1%	25 245	37.2%	19 190	28.3%	4 478	6.6%	72 712	107.1%	4 509	88.0%	(.7%)
Transfers recognised - operational	194 584	194 584	82 784	42.5%	45 993	23.6%	92 458	47.5%	226	.1%	221 461	113.8%	398	100.4%	(43.1%)
Other own revenue	57 833	57 833	12 023	20.8%	9 116	15.8%	8 229	14.2%	6 614	11.4%	35 981	62.2%	5 761	113.6%	14.8%
Gains on disposal of PPE	35 000	35 000	10 467	29.9%	7 615	21.8%	714	2.0%	581	1.7%	19 378	55.4%	5 651	28.8%	(89.7%)
Operating Expenditure	1 607 693	1 607 693	279 813	17.4%	309 929	19.3%	334 801	20.8%	196 105	12.2%	1 120 648	69.7%	185 472	69.8%	5.7%
Employee related costs	331 392	331 392	82 615	24.9%	84 250	25.4%	87 086	26.3%	59 504	18.0%	313 456	94.6%	52 281	90.1%	13.8%
Remuneration of councillors	17 313	17 313	3 882	22.4%	3 897	22.5%	4 484	25.9%	2 683	15.5%	14 946	86.3%	2 637	87.4%	1.8%
Debt impairment	50 159	50 159	-	-		-		-		-	-			-	-
Depreciation and asset impairment	85 309	85 309	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	9 768	9 768	2 367	24.2%	4 623	47.3%	5 123	52.4%	2 332	23.9%	14 445	147.9%	2 088	110.7%	
Bulk purchases	602 553	602 553	117 391	19.5%	129 972	21.6%	118 365	19.6%	65 704	10.9%	431 432	71.6%	75 199	94.3%	(12.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	79 551	79 551	17 914	22.5%	17 976	22.6%	21 569	27.1%	9 588	12.1%	67 047	84.3%	9 290	89.0%	3.2%
Transfers and grants	308 847 122 801	308 847	10 662 44 983	3.5% 36.6%	12 773 56 436	4.1%	12 745 85 429	4.1% 69.6%	8 860 47 434	2.9% 38.6%	45 040 234 282	14.6% 190.8%	7 567 36 411	13.2% 254.5%	17.1% 30.3%
Other expenditure Loss on disposal of PPE	122 801	122 801	44 983	36.6%	56 436	46.0%	85 429	69.6%	4/ 434	38.6%	234 282	190.8%	36 411	254.5%	30.3%
			-	-		-	-	-		-	-	-		-	-
Surplus/(Deficit)	(240 377)	(240 377)	110 413		46 109		26 670		(34 119)		149 074		(24 622)		
Transfers recognised - capital	227 201	227 201	10 873	4.8%	23 426	10.3%	67 742	29.8%	-	-	102 042	44.9%	3 567	-	(100.0%)
Contributions recognised - capital		-	-	-	-	-		-		-	-	-	-	-	-
Contributed assets	-	-	(4 660)	-	(31 841)	-	-	-	(12 325)	-	(48 826)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(13 176)	(13 176)	116 626		37 695		94 412		(46 444)		202 289		(21 054)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(13 176)	(13 176)	116 626		37 695		94 412		(46 444)		202 289		(21 054)		
Attributable to minorities	-		-	- 1	-		-	-		-	-	-		-	-
Surplus/(Deficit) attributable to municipality	(13 176)	(13 176)	116 626		37 695		94 412		(46 444)		202 289		(21 054)		
Share of surplus/ (deficit) of associate			-								-	-		-	-
Surplus/(Deficit) for the year	(13 176)	(13 176)	116 626		37 695		94 412		(46 444)		202 289		(21 054)		

						201	3/14						201	12/13	
	Bud	lget	First C	uarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure															
	254 200	254 200	20.70/	15.6%	(0.245	27.3%	12.011	F 40/	25 002	9.9%	447.457	F7 00/	20.200	27.70	(0/ 40/
Source of Finance	254 288	254 288	39 706	15.6%	69 315		13 044	5.1%	25 093		147 157	57.9%	39 288	36.7%	
National Government	-	-	37 601	-	39 823	-	12 549	-	19 275	-	109 248	-	24 925		
Provincial Government	-	-	-	-	782	-	-		-	-	782	-	5 552		
District Municipality	-	-	-	-	-	-	-	-	-	-		-	825	41.5%	(100.0%
Other transfers and grants	-	-		-		-				-		-			
Transfers recognised - capital	-	-	37 601	-	40 605	-	12 549	-	19 275	-	110 030	-	31 301	72.7%	(38.4%
Borrowing	-	-		-	-	-				-		-			
Internally generated funds	-	-	1 790	-	779	-	495		5 818	-	8 882	-	7 986	19.4%	(27.2%
Public contributions and donations	254 288	254 288	314	.1%	27 931	11.0%	-		-	-	28 245	11.1%	-	-	-
Capital Expenditure Standard Classification	254 288	254 288	39 706	15.6%	69 315	27.3%	13 044	5.1%	25 093	9.9%	147 157	57.9%	39 288		
Governance and Administration	29 029	29 029	207	.7%	80	.3%	106	.4%	980	3.4%	1 373	4.7%	234	25.0%	
Executive & Council		-	66	-	40	-	45	-	84	-	234	-	31		
Budget & Treasury Office	29 029	29 029	96	.3%	33	.1%	16	.1%	387	1.3%	532	1.8%	63		
Corporate Services	-	-	46	-	7	-	45	-	510	-	607	-	139	35.1%	
Community and Public Safety	70 000	70 000	9 101	13.0%	34 491	49.3%	1 909	2.7%	5 984	8.5%	51 485	73.6%	15 302		
Community & Social Services	53 300	53 300	8 222	15.4%	3 951	7.4%	343	.6%	1 462	2.7%	13 978	26.2%	6 465	39.4%	
Sport And Recreation		-	879	-	2 609	-	1 566	-	4 522	-	9 576	-	-	-	(100.0%
Public Safety	16 700	16 700	-	-	-	-	-	-	-	-	-	-	7 002		
Housing	-	-	-	-	27 931	-	-	-	-	-	27 931	-	1 835		
Health														.2%	
Economic and Environmental Services	72 070	72 070	17 633	24.5%	14 964	20.8%	4 743	6.6%	12 319	17.1%	49 658	68.9%	16 839		
Planning and Development		-	63	-	73	-	219	-	1 343	-	1 698	-	566	3.5%	
Road Transport	72 070	72 070	17 569	24.4%	14 891	20.7%	4 523	6.3%	10 976	15.2%	47 960	66.5%	16 273	105.3%	(32.6%
Environmental Protection								- 1							
Trading Services	83 189	83 189	12 766	15.3%	19 780	23.8%	6 287	7.6%	5 809	7.0%	44 641	53.7%	6 913		
Electricity Water	12 315 4 300	12 315 4 300	12 2 934	.1%	28 1 289	.2%	(659)	(5.4%)	1 697 (711)	13.8%	1 079 3 513	8.8% 81.7%	1 344 745		26.39
	4 300 66 574	66 574	9 819	14.7%	18 462	27.7%	-	10.4%		7.2%		60.1%		49.7%	(195.4%
Waste Water Management	66 5/4	66 5 / 4	9 819	14.7%	18 462	27.7%	6 931		4 824		40 037	60.1%	4 824	33.7%	(100.0%
Waste Management	-	-	-	-		-	14	-	(2)	-	13	-	-	-	(100.0%
Other		-	-	-	-	-	-	-	-	-	-	-	-		-

						201							201	12/13]
	Bud	lget	First C		Second		Third C		Fourth			o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	2 774 032	1 444 031	386 520	13.9%	397 522	14.3%	432 871	30.0%	254 869	17.6%	1 471 782	101.9%	260 580	49.2%	(2.2%
Ralepayers and other Government - operating Government - capital	2 372 721 203 771 192 652	1 158 360 196 735 87 245	292 300 82 893 10 873	12.3% 40.7% 5.6%	295 826 45 993 55 266	12.5% 22.6% 28.7%	297 591 92 458 42 242	25.7% 47.0% 48.4%	254 254 226	21.9%	1 139 972 221 570 108 381	98.4% 112.6% 124.2%	249 533	43.7% 100.1% 52.2%	(100.0%
Interest Dividends	4 888	1 692	454	9.3%	438	9.0%	580	34.3%	388	23.0%	1 860	110.0%	11 046	100.5%	(96.5%
Payments Suppliers and employees Finance charges Transfers and grants	(2 580 976) (2 321 116) (10 655) (249 205)	(1 559 641) (1 509 605) (14 972) (35 065)	(470 390) (464 464) (2 367) (3 559)	18.2% 20.0% 22.2% 1.4%	(331 603) (314 206) (4 623) (12 773)	12.8% 13.5% 43.4% 5.1%	(354 012) (336 144) (5 123) (12 745)	22.7% 22.3% 34.2% 36.3%	(202 929) (186 858) (2 773) (13 298)	13.0% 12.4% 18.5% 37.9%	(1 358 934) (1 301 672) (14 887) (42 375)	87.1% 86.2% 99.4% 120.8%	(300 903) (237 501) (1 252) (62 150)	46.4% 79.8%	
Net Cash from/(used) Operating Activities	193 056	(115 610)		(43.4%)	65 919	34.1%	78 859	(68.2%)	51 940	(44.9%)	112 848	(97.6%)	(40 323)		
Cash Flow from Investing Activities															
Receipts Proceeds on disposal of PPE Decrease in no-current deblors Decrease in other non-current receivables Decrease (increase) in non-current investments	34 838 52 858 (1 635) (16 385)	41 330 62 786 (20 576) - (880)	975 10 467 (9 280) - (212)	2.8% 19.8% 1.3%	4 743 7 615 (2 641) (231)	13.6% 14.4% 1.4%	524 714 321 - (511)	1.3% 1.1% (1.6%) - 58.1%	38 465 4 207 34 392 - (134)	93.1% 6.7% (167.1%) - 15.2%	44 707 23 004 22 792 - (1 089)	108.2% 36.6% (110.8%) - 123.8%	7 740 7 740	50.0% 33.0% - -	(100.0%
Payments Capital assets Net Cash from/(used) Investing Activities	34 838	(146 690) (146 690) (105 360)	(41 634) (41 634) (40 659)	(116.7%)	(66 630) (66 630) (61 886)	(177.6%)	(13 044) (13 044) (12 520)	8.9% 8.9% 11.9%	(25 093) (25 093) 13 372	17.1% 17.1% (12.7%)	(146 400) (146 400) (101 693)	99.8% 99.8% 96.5%	7 740	(51.5%)	(100.0% (100.0%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/tefinancing	307	(3)	(192)	(62.4%)	133	43.2%	48	(1 467.6%)	(24)	716.8%	(34)	1 044.9%		-	(100.0%
Increase (decrease) in consumer deposits Payments Repayment of borrowing Net Cash from/(used) Financing Activities	307 (30 360) (30 360) (30 053)	(5 330) (5 330) (5 333)	(2 665)	(62.4%) 8.8% 8.8%	133 - - 133	43.2%	48 - - 48	(1 467.6%)	(24)	716.8%	(2 665) (2 665) (2 699)	1 044.9% 50.0% 50.0% 50.6%	(1 706) (1 706) (1 706)	6.0%	(100.0%
Net Increase!(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	197 841 237 215 435 056	(226 303) 35 489 (190 814)	(127 386) 35 489 (91 897)	(64.4%) 15.0% (21.1%)	4 165 (91 897) (87 732)	2.1% (38.7%) (20.2%)	66 388 (87 732) (21 344)	(29.3%) (247.2%) 11.2%	65 288 (21 344) 43 945	(28.8%) (60.1%) (23.0%)	8 456 35 489 43 945	(3.7%) 100.0% (23.0%)	(34 290) 177 856 143 566		(290.4%)

Part 4: Debtor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Debt		Impairment - Counci	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 433	3.7%	6 837	2.7%	6 625	2.6%	233 174	91.1%	256 068	33.1%	-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	5 876	6.0%	9 545	9.7%	2 618	2.7%	80 462	81.7%	98 501	12.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 308	3.4%	1 822	2.6%	1 491	2.2%	63 252	91.8%	68 872	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 441	2.7%	2 705	2.1%	2 440	1.9%	118 394	93.2%	126 980	16.4%	-	-		-
Receivables from Exchange Transactions - Waste Management	2 330	1.9%	2 241	1.8%	2 011	1.7%	114 969	94.6%	121 551	15.7%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-			-	-	-	-	-		-
Interest on Arrear Debtor Accounts	-	-	-	-	-		-	-	-	-	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-		-
Other	953	.9%	814	.8%	749	.7%	99 245	97.5%	101 762	13.2%	-	-	-	-
otal By Income Source	24 340	3.1%	23 964	3.1%	15 934	2.1%	709 496	91.7%	773 734	100.0%				-
lebtors Age Analysis By Customer Group														
Organs of State	1 351	14.2%	901	9.5%	492	5.2%	6 749	71.1%	9 492	1.2%	-	-	-	-
Commercial	3 785	5.2%	2 924	4.0%	2 332	3.2%	64 178	87.7%	73 218	9.5%	-	-	-	-
Households	18 648	2.8%	19 607	2.9%	12 642	1.9%	621 284	92.4%	672 182	86.9%	-	-	-	-
Other	557	3.0%	532	2.8%	469	2.5%	17 285	91.7%	18 842	2.4%	-	-		-
otal By Customer Group	24 340	3.1%	23 964	3.1%	15 934	2.1%	709 496	91.7%	773 734	100.0%				
Total By Customer Group Part 5: Creditor Age Analysis	24 340	3.1%	23 964	3.1%	15 934	2.1%	709 496	91.7%	773 734	100.0%	-			-
	0.20		04 (0.0	-	/1 0/		00		ν.		1			

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	322	4.1%	7 540	95.9%	-	-	-	-	7 862	9.49
Bulk Water	47	.3%	16 918	99.7%		-		-	16 966	20.39
PAYE deductions	3 250	100.0%	-	-	-	-		-	3 250	3.99
VAT (output less input)	3 942	100.0%	-	-		-		-	3 942	4.79
Pensions / Retirement	5 795	100.0%	-	-		-		-	5 795	6.99
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 116	13.3%	10 505	22.9%	26 084	56.8%	3 184	6.9%	45 890	54.89
Auditor-General		-	-	-		-		-	-	
Other	-	-	-	-	-	-	-	-	-	
Total	19 472	23.3%	34 964	41.8%	26 084	31.2%	3 184	3.8%	83 705	100.0%

Contact Details		
Municipal Manager	Mr M F Mahlangu	017 620 6287
Financial Manager	Mr J.M. Mokgatsi	017 620 6275
		•

Source Local Government Database

MPUMALANGA: GERT SIBANDE (DC30) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure						201	3/14						201	2/13	
	Buc	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date		Quarter	1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	403 486	364 330	114 092	28.3%	90 482	22.4%	84 128	23.1%	1 612	.4%	290 314	79.7%	14 976	87.0%	(89.2%)
Property rates															(0.1.2.1.)
Property rates - penalties and collection charges		-	-	_			-					-		-	_
Service charges - electricity revenue		-	-	_			-					-		-	_
Service charges - water revenue		-	-	_			-					-			
Service charges - sanitation revenue		-	-	_			-					-			
Service charges - refuse revenue			_	_											
Service charges - other	1 500	-	-	_			-					-	523	79.2%	(100.0%)
Rental of facilities and equipment		-		-		-	-								
Interest earned - external investments	2 900	3 800	501	17.3%	1 050	36.2%	921	24.2%	796	20.9%	3 269	86.0%	1 927	120.0%	(58.7%)
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-		-	-	-	-	-	-
Fines	-	-	-	-		-	-	-		-		-		-	-
Licences and permits		-	-	-	-	-	-	-		-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-		-	-	-	-	-	-
Transfers recognised - operational	338 246	296 948	112 413	33.2%	88 583	26.2%	82 476	27.8%			283 473	95.5%	11 377	95.6%	(100.0%)
Other own revenue	30 840	63 581	1 178	3.8%	848	2.7%	731	1.1%	816	1.3%	3 572	5.6%	1 149	11.5%	(29.0%)
Gains on disposal of PPE	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	430 544	391 135	56 295	13.1%	74 019	17.2%	88 790	22.7%	84 351	21.6%	303 456	77.6%	110 399	72.3%	(23.6%)
Employee related costs	109 777	96 886	19 839	18.1%	18 982	17.3%	20 292	20.9%	21 807	22.5%	80 921	83.5%	16 417	85.9%	32.8%
Remuneration of councillors	12 089	12 104	2 489	20.6%	2 404	19.9%	2 648	21.9%	2 470	20.4%	10 011	82.7%	2 328	94.7%	6.1%
Debt impairment	12 007	12 104	2 407	20.070	2 404		2.040	21.770	2 470	20.430		-	1 320	74.774	
Depreciation and asset impairment	14 870	17 951	4 212	28.3%	4 314	29.0%	4 517	25.2%	4 517	25.2%	17 560	97.8%	3 568	98.1%	26.6%
Finance charges	2 000	1 437	_	-	787	39.3%	1		720	50.1%	1 507	104.9%	1 189	113.3%	(39.5%)
Bulk purchases		-	-	-		-	-	-		-	-	-		-	-
Other Materials		-	-	-		-	-	-		-	-	-		-	-
Contracted services	2 346	1 906	562	23.9%	328	14.0%	432	22.7%	632	33.2%	1 953	102.5%	266	98.1%	137.1%
Transfers and grants	260 626	228 147	22 990	8.8%	39 200	15.0%	52 474	23.0%	45 331	19.9%	159 995	70.1%	78 383	59.3%	(42.2%
Other expenditure	28 836	32 705	6 203	21.5%	8 005	27.8%	8 426	25.8%	8 873	27.1%	31 507	96.3%	8 247	103.9%	7.69
Loss on disposal of PPE	-	-	-	-		-	0	-	0	-	0	-		-	(100.0%)
Surplus/(Deficit)	(27 057)	(26 806)	57 797		16 462		(4 662)		(82 740)		(13 142)		(95 423)		
Transfers recognised - capital		(=====,					()	-			(12.1.2)	-	(12.125)	-	
Contributions recognised - capital							_			_					
Contributed assets		_	_	_			_			_					_
	(27.057)	(0/ 00/)	F7 707		1/ 1/0		(4.(10)		(00.740)		(40.440)		(05.400)		
Surplus/(Deficit) after capital transfers and contributions	(27 057)	(26 806)	57 797		16 462		(4 662)		(82 740)		(13 142)		(95 423)		
Taxation	-		-	-		-		-	-	-	-	-		-	
Surplus/(Deficit) after taxation	(27 057)	(26 806)	57 797		16 462		(4 662)		(82 740)		(13 142)		(95 423)		
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	(27 057)	(26 806)	57 797		16 462		(4 662)		(82 740)		(13 142)		(95 423)		
Share of surplus/ (deficit) of associate			-		-	-								-	-
Surplus/(Deficit) for the year	(27 057)	(26 806)	57 797		16 462		(4 662)		(82 740)		(13 142)		(95 423)		
our practice from the year	(27 037)	(20 000)	31 171		10 402		(4 002)		(02 /40)		(13 142)		(73 423)		

						201	3/14						201	12/13	
	Bud	iget	First C	luarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure															
Source of Finance	40 500	24 400	2 326	5.7%	13 698	33.8%	1 319	5.4%	1 196	4.9%	18 539	76.0%	11 710	71.3%	(89.8%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-		-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Internally generated funds	40 500	24 400	2 326	5.7%	13 698	33.8%	1 319	5.4%	1 196	4.9%	18 539	76.0%	11 710		(89.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Capital Expenditure Standard Classification	40 500	24 400	2 326	5.7%	13 698	33.8%	1 319	5.4%	1 196	4.9%	18 539	76.0%	11 710		
Governance and Administration	40 500	24 400	2 326	5.7%	13 698	33.8%	1 319	5.4%	1 196	4.9%	18 539	76.0%	11 710	71.3%	
Executive & Council	40 500	24 400	2 326	5.7%	13 698	33.8%	1 319	5.4%	1 196	4.9%	18 539	76.0%	11 710	71.3%	(89.8%)
Budget & Treasury Office	-	-	-	-		-	-	-		-	-	-	-	-	-
Corporate Services	-	-	-	-		-	-	-		-	-	-	-	-	-
Community and Public Safety Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation				_		_		_		_				_	_
Public Safety				_		_		_		-				_	_
Housing				_		_		_		-					_
Health				_		-		-		_					-
Economic and Environmental Services				-	_	-	_	-	-	-			-	-	-
Planning and Development	-		-	-		-		-		-			-	-	-
Road Transport				_		-		-		_				-	-
Environmental Protection	-		-	-		-		-		-			-	-	-
Trading Services			-	-		-		-		-			-		-
Electricity	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-		-	-	-	-		
Other	-	-	-	-	-	-		-		-	-		-	-	-

						201	3/14						201	2/13	
	Bud		First C		Second		Third C		Fourth		Year t			Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	380 336	364 329	114 092	30.0%	90 472	23.8%	84 128	23.1%	1 612	.4%	290 304	79.7%	14 976	86.9%	(89.2%)
Ralepayers and other Government - operating Government - capital	39 190 338 246	63 581 296 948	1 178 112 413	3.0% 33.2%	838 88 583	2.1% 26.2%	731 82 476 -	1.1% 27.8%	816 -	1.3% - -	3 562 283 473	5.6% 95.5%	1 672 11 377	12.7% 95.5%	(100.0%)
Interest Dividends Payments	2 900 (415 673)	3 800 - (383 085)	501 - (82 187)	17.3% - 19.8%	1 050 (79 996)	36.2% - 19.2%	921 - (80 761)	24.2% - 21.1%	796 (73 280)	20.9% - 19.1%	3 269 - (316 225)	86.0% - 82.5%	1 927 - (87 359)	120.0% - 70.4 %	(58.7%)
Suppliers and employees Finance charges Transfers and grants	(153 048) (2 000) (260 626)	(142 101) (1 437) (239 547)	(59 197) - (22 990)	38.7%	(40 009) (787) (39 200)	26.1% 39.3% 15.0%	(28 287) (1) (52 474)	19.9%	(27 229) (720) (45 331)	19.2% 50.1% 18.9%	(154 722) (1 507) (159 995)	108.9% 104.9% 66.8%	(7 786) (1 189) (78 383)	81.7%	249.7% (39.5%) (42.2%)
Net Cash from/(used) Operating Activities	(35 337)	(18 756)		(90.3%)	10 476	(29.6%)	3 367	(18.0%)	(71 669)	382.1%	(25 921)	138.2%	(72 383)	(408.8%)	(1.0%)
Cash Flow from Investing Activities															
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	-	- - -	(56 000)	- - -	(8 000)	-	64 000 - - - - 64 000	-	- - -	-		-	48 000	-	(100.0%) - - - (100.0%)
Decrease (increase) in non-current investments Payments Capital assets Net Cash from/(used) Investing Activities	(40 500) (40 500)	(24 400) (24 400) (24 400)	(1 116)	2.8% 2.8% 141.0%	(8 000) (13 698) (13 698) (21 698)	33.8% 33.8% 53.6%	(1 319) (1 319) 62 681	5.4% 5.4% (256.9%)	(690) (690)	2.8% 2.8% 2.8%	(16 823) (16 823) (16 823)	68.9% 68.9% 68.9%	(11 710) (11 710) 36 290		(94.1%) (94.1%)
Cash Flow from Financing Activities Receipts Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	(3 146)		(100.0%)
Borrowing long term/refinancing Increase (decrease) in consumer deposits		-	-	-			-	-	-	-	-	-	(3 146)	-	(100.0%)
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	23 849 23 849 23 849		-		(3 548) (3 548) (3 548)	(14.9%) (14.9%) (14.9%)			- :		(3 548) (3 548) (3 548)		(3 146)	-	(100.0%)
												-	. ,		
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(51 989) 71 597 19 608	(43 156) 60 171 17 014	(25 211) 59 904 34 693	48.5% 83.7% 176.9%	(14 771) 34 693 19 922	28.4% 48.5% 101.6%	66 048 19 922 85 970	(153.0%) 33.1% 505.3%	(72 359) 85 970 13 611	167.7% 142.9% 80.0%	(46 293) 59 904 13 611	107.3% 99.6% 80.0%	(39 239) 99 143 59 904	(114.8%) 100.0% 605.0%	(13.3%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-		-		-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-		-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	
Other	3 993	60.8%	-	-		-	2 579	39.2%	6 571	100.0%	-	-	-	
Total By Income Source	3 993	60.8%		-	-		2 579	39.2%	6 571	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State		-	-				2 531	100.0%	2 531	38.5%	-	-	-	
Commercial		-	-			-	-	-			-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	3 993	98.8%	-		-	-	47	1.2%	4 040	61.5%	-	-		
Total By Customer Group	3 993	60.8%					2 579	39.2%	6.571	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	To	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-		-		-	-			-
PAYE deductions	-	-		-	-	-	-			-
VAT (output less input)	-	-		-		-	-			-
Pensions / Retirement	-	-		-		-	-			-
Loan repayments	-	-		-		-	-			-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-		-		-	-			-
Other	3 271	12.9%	-	-	-	-	22 086	87.1%	25 357	100.0%
Total	3 271	12.9%					22 086	87.1%	25 357	100.0%

municipal manage	1
Financial Manage	r

Contact Details

Source Local Government Database

MPUMALANGA: VICTOR KHANYE (MP311) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2013/14												201	2/13	
	Bud	laet	First 0	Duarter	Second	Quarter		Quarter	Fourth	Quarter	Year	to Date		Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue	292 029	288 194	80 368	27.5%	79 531	27.2%	76 464	26.5%	69 819	24.2%	306 181	106.2%	50 516	96.0%	38.2%
Properly rates	40 933	40 336	10 326	25.2%	10 143	21.276	9 478	20.5%	9 107	24.276	39 055	96.8%	7 834	105.2%	16.3%
Property rates - penalties and collection charges	40 933	40 330	10 320	23.2%	10 143	24.0%	9410	23.5%	9 107	22.0%	39 033	90.0%	/ 034	105.2%	10.376
Service charges - electricity revenue	90 805	92 936	25 793	28.4%	24 112	26.6%	24 714	26.6%	25 112	27.0%	99 732	107.3%	22 025	93.4%	14.0%
Service charges - water revenue	46 267	40 946	10 438	22.6%	10 658	23.0%	12 117	29.6%	15 518	37.9%	48 732	119.0%	8 400	98.1%	84.7%
Service charges - sanitation revenue	7 995	7 884	1 992	24.9%	2 012	25.2%	2 015	25.6%	2 022	25.6%	8 041	102.0%	1871	96.7%	8.1%
Service charges - refuse revenue	9 024	8 759	2 270	25.1%	2 254	25.0%	2 267	25.9%	2 285	26.1%	9 075	103.6%	2 056	102.5%	11.1%
Service charges - other								-							-
Rental of facilities and equipment	3 910	2 224	584	14.9%	536	13.7%	586	26.3%	594	26.7%	2 300	103.4%	574	57.6%	3.4%
Interest earned - external investments	1 200	905	197	16.5%	223	18.6%	242	26.8%	110	12.1%	772	85.3%	369	143.4%	(70.3%)
Interest earned - outstanding debtors Dividends received	21 013	20 482	5 021	23.9%	5 154	24.5%	5 470	26.7%	5 882	28.7%	21 526	105.1%	4 913	85.3%	19.7%
Fines	751	128	50	6.7%	6	.8%	50	39.1%	118	92.6%	224	175.5%	43	44.1%	177.5%
Licences and permits	3 194	2 293	605	18.9%	542	17.0%	619	27.0%	489	21.3%	2 255	98.4%	666	142.6%	(26.6%)
Agency services	7 306	11 821	57	.8%	6 055	82.9%	4 032	34.1%	4 158	35.2%	14 303	121.0%	54	125.9%	7 620.2%
Transfers recognised - operational	58 109	58 109	22 585	38.9%	17 397	29.9%	13 551	23.3%		-	53 533	92.1%	-	93.7%	-
Other own revenue	1 521	1 364	448	29.5%	426	28.0%	1 313	96.2%	4 412	323.4%	6 599	483.7%	1 692	108.5%	160.8%
Gains on disposal of PPE	-	5	2	-	13	-	9	164.9%	11	210.9%	34	646.7%	21	-	(46.3%)
Operating Expenditure	292 001	277 051	76 427	26.2%	81 950	28.1%	55 187	19.9%	76 130	27.5%	289 694	104.6%	75 425	93.6%	.9%
Employee related costs	100 443	83 736	21 691	21.6%	20 232	20.1%	21 702	25.9%	21 155	25.3%	84 781	101.2%	18 433	104.3%	14.8%
Remuneration of councillors	6 156	5 354	1 369	22.2%	1 386	22.5%	1 647	30.8%	1 490	27.8%	5 892	110.1%	1 369	91.1%	8.8%
Debt impairment	46 772	19 935	11 693	25.0%	11 612	24.8%	(8 400)	(42.1%)	4 957	24.9%	19 862	99.6%	12 880	108.9%	(61.5%)
Depreciation and asset impairment	5 927	5 979	1 495	25.2%	1 495	25.2%	1 498	25.1%	1 495	25.0%	5 982	100.1%	1 361	100.1%	9.8%
Finance charges	6 133	1 339	75	1.2%	670	10.9%	439	32.8%	639	47.7%	1 823	136.1%	435	24.0%	47.0%
Bulk purchases	58 308	94 579	25 728	44.1%	22 370	38.4%	21 397	22.6%	25 574	27.0%	95 069	100.5%	15 853	72.6%	61.3%
Other Materials	19 894	21 384	4 071	20.5%	8 540	42.9%	3 840	18.0%	6 543	30.6%	22 994	107.5%	8 345	86.4%	(21.6%)
Contracted services	8 428	7 370	1 105	13.1%	2 450	29.1%	2 229	30.2%	3 177	43.1%	8 961	121.6%	2 845	106.6%	11.7%
Transfers and grants	2 945 36 995	10 333 27 042	2 576 6 624	87.5% 17.9%	2 732 10 463	92.8% 28.3%	2 810 8 009	27.2% 29.6%	2 749 8 351	26.6% 30.9%	10 868 33 448	105.2% 123.7%	2 501 11 403	76.6%	9.9% (26.8%)
Other expenditure Loss on disposal of PPE	36 995	27 042	6 624	17.9%	10 463	28.3%	8 009	29.6%	8 351	30.9%	33 448	123.7%	11 403	76.6%	(26.8%)
						-				-					
Surplus/(Deficit)	28	11 142	3 941		(2 419)		21 278		(6 312)		16 487		(24 909)		
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-		-	-	-		-	-	-		-	-
Contributed assets	-	-	-	-	-	-	-		-	-	-		-	-	
Surplus/(Deficit) after capital transfers and contributions	28	11 142	3 941		(2 419)		21 278		(6 312)		16 487		(24 909)		
Taxation	-			-		-		-		-		-			
Surplus/(Deficit) after taxation	28	11 142	3 941		(2 419)		21 278		(6 312)		16 487		(24 909)		
Attributable to minorities			-	-		-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28	11 142	3 941		(2 419)		21 278		(6 312)		16 487		(24 909)		
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) for the year	28	11 142	3 941		(2 419)		21 278		(6 312)		16 487		(24 909)		

						201	3/14						201	12/13	
	Buc	lget	First 0	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure												-			
	100 (50	400 (50	(00		2 22/	2.00/	25 (04	25.00/	(5.750	(400)	05 204	00.00/	(5.4/7		004
Source of Finance	102 658	102 658	623	.6%	3 326	3.2%	25 691	25.0%	65 752	64.0%	95 391	92.9%	65 167		.9%
National Government	24 021	24 021		-	2 336	9.7%	24 131	100.5%	59 664	248.4%	86 131	358.6%	58 582	-	1.8%
Provincial Government			-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	13 830	13 830		-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants			-	-										-	
Transfers recognised - capital	37 851	37 851	-	-	2 336	6.2%	24 131	63.8%	59 664	157.6%	86 131	227.6%	58 582	-	1.8%
Borrowing	62 220	62 220												-	
Internally generated funds	2 587	2 587	623	24.1%	990	38.3%	1 559	60.3%	6 088	235.3%	9 261	358.0%	6 584	-	(7.5%)
Public contributions and donations	-	-	-		-	-	-	-	-	-		-	-	-	-
Capital Expenditure Standard Classification	102 658	102 658	623	.6%	3 326	3.2%	25 691	25.0%	65 752	64.0%	95 391	92.9%	65 167		.9%
Governance and Administration	56 130	56 130	260	.5%	503	.9%	717	1.3%	1 943	3.5%	3 423	6.1%	724	-	168.3%
Executive & Council	54 430	54 430	-	-	52	.1%	132	.2%	364	.7%	548	1.0%	124		193.3%
Budget & Treasury Office	1 550	1 550	44	2.8%	145	9.4%	278	18.0%	590	38.1%	1 057	68.2%	600	-	(1.7%)
Corporate Services	150	150	216	144.0%	306	204.0%	307	204.8%	989	659.6%	1 819	1 212.4%	-	-	(100.0%)
Community and Public Safety	7 205	7 205	-	-	692	9.6%	4 290	59.5%	10 369	143.9%	15 351	213.1%	714	-	1 352.9%
Community & Social Services	1 060	1 060	-	-	-	-		-		-	-	-	91	-	(100.0%)
Sport And Recreation	3 680	3 680	-	-	686	18.6%	4 236	115.1%	9 030	245.4%	13 952	379.1%	204	-	4 332.8%
Public Safety	2 465	2 465	-	-	6	.3%	54	2.2%	1 339	54.3%	1 399	56.8%	419	-	220.0%
Housing		-	-	-	-	-		-		-	-	-	-	-	-
Health		-	-	-		-	-	-		-	-	-	-	-	-
Economic and Environmental Services	12 320	12 320	-	-	616	5.0%	4 622	37.5%	14 228	115.5%	19 465	158.0%	40 545	-	(64.9%)
Planning and Development		-	-	-		-	-	-		-	-	-	-	-	-
Road Transport	12 320	12 320	-	-	616	5.0%	4 622	37.5%	14 228	115.5%	19 465	158.0%	40 545	-	(64.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 003	27 003	363	1.3%	1 515	5.6%	16 062	59.5%	39 211	145.2%	57 152	211.6%	23 183		69.1%
Electricity	5 061	5 061			675	13.3%	4 885	96.5%	9 787	193.4%	15 347	303.2%	13 790	-	(29.0%)
Water	9 452	9 452	363	3.8%	840	8.9%	6 967	73.7%	20 257	214.3%	28 428	300.8%	-	-	(100.0%)
Waste Water Management	10 990	10 990	-	-	-	-	4 210	38.3%	9 167	83.4%	13 377	121.7%	9 227	-	(.7%)
Waste Management	1 500	1 500	-	-	-	-	-	-		-	-	-	167	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-		-	-	-

						201								12/13	
	Bud	lget	First C	uarter	Second	Quarter	Third 0		Fourth	Quarter		o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	290 135	288 194	82 581	28.5%	79 528	27.4%	67 434	23.4%	83 310	28.9%	312 853	108.6%	46 019	158.0%	81.0%
Ratepayers and other Government - operating Government - capital Interest	267 922 - - - 22 213	208 698 58 109 - 21 387	54 778 22 585 - 5 218	20.4% - - - 23.5%	56 754 17 397 5 376	21.2% - - - 24.2%	63 642 3 792	30.5% - - 17.7%	77 318 5 991	37.0% - - - 28.0%	252 492 39 982 - 20 378	121.0% 68.8% - 95.3%	40 738 - - 5 281	143.1% - - 67.0%	89.8% - - 13.4%
Dividends Payments Suppliers and employees Finance charges Transfers and grants	(237 848) (236 471) (1 339) (38)	(287 054) (277 482) (1 339) (8 232)	(74 596) (71 945) (75) (2 576)	31.4% 30.4% 5.6% 6.870.6%	(86 999) (83 597) (670) (2 732)	36.6% 35.4% 50.0% 7.285.0%	(50 690) (47 940) (437) (2 313)	17.7% 17.3% 32.7% 28.1%	(117 977) (114 589) (639) (2 749)	41.1% 41.3% 47.7% 33.4%	(330 262) (318 071) (1 821) (10 370)	115.1% 114.6% 136.0% 126.0%	(67 539) (64 608) (430) (2 501)	159.5%	74.7% 77.4% 48.7% 9.9%
Net Cash from/(used) Operating Activities	52 287	1 140	7 985	15.3%	(7 471)	(14.3%)	16 745	1 468.3%	(34 667)	(3 040.0%)	(17 410)	(1 526.6%)	(21 520)		
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments		- - - -	-	- - - -	-	-	- - - -			- - - -	- - - -	-	-	- - - -	- - - -
Payments Capital assets	(2 587) (2 587)	(2 587) (2 587)	(140) (140)	5.4% 5.4%	(83)	3.2% 3.2%		-	(43)	1.7%	(266)	10.3% 10.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(2 587)	(2 587)	(140)	5.4%	(83)	3.2%	-		(43)				-	-	(100.0%)
Cash Flow from Financing Activities Receipts Shot ferm loans Beroreing long temberferancing Increase (decrease) in consumer deposts Payments Repayment of borrowing Recash from(Used) Financing Activities	(4 794) (4 794) (4 794)	- - - (4 794) (4 794) (4 794)	-	- - - - -		- - - - -	-	-	- - - - -	- - - - -	- - - - -	-	- - - - -	- - - - -	
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	44 907 1 138 46 044	(6 240) 1 138 (5 103)	7 844 25 628 33 472	17.5% 2.252.9% 72.7%	(7 554) 33 472 25 918	(16.8%) 2 942.5% 56.3%	16 745 25 918 42 663	(268.3%) 2 278.5% (836.1%)	(34 710) 42 663 7 953	556.2% 3 750.5% (155.9%)	(17 675) 25 628 7 953	283.3% 2 252.9% (155.9%)	(21 520) 53 398 31 877	15 418.0% 2 252.9% 2 705.9%	61.3% (20.1%) (75.1%)

Part 4: Debtor Age Analysis

	0 - 30			31 - 60 Days		61 - 90 Days			Total		Actual Bad Debi Debi		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 015	5.0%	4 903	4.1%	3 304	2.8%	105 715	88.1%	119 938	36.5%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1 949	20.9%	4 332	46.4%	704	7.5%	2 353	25.2%	9 337	2.8%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 746	3.5%	1 644	3.3%	1 328	2.7%	45 032	90.5%	49 750	15.1%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	271	1.8%	241	1.6%	220	1.5%	13 926	95.0%	14 658	4.5%	-	-	-	
Receivables from Exchange Transactions - Waste Management	235	2.3%	203	2.0%	174	1.7%	9 387	93.9%	9 999	3.0%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-	-			-	-	-	-	
Interest on Arrear Debtor Accounts	-		-		-	-	-			-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-	-			-	-	-	-	
Other	1 755	1.4%	1 734	1.4%	1 670	1.3%	119 870	95.9%	125 029	38.0%	-	-	-	
Total By Income Source	11 970	3.6%	13 058	4.0%	7 400	2.3%	296 283	90.1%	328 711	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	755	5.6%	1 125	8.3%	721	5.3%	10 982	80.9%	13 582	4.1%	-	-	-	
Commercial	244	1.2%	485	2.3%	342	1.7%	19 631	94.8%	20 702	6.3%	-	-	-	
Households	10 384	3.6%	11 337	4.0%	5 987	2.1%	256 860	90.3%	284 568	86.6%	-	-	-	
Other	587	6.0%	111	1.1%	350	3.5%	8 811	89.4%	9 859	3.0%	-	-	-	
Total By Customer Group	11 970	3.6%	13 058	4.0%	7 400	2.3%	296 283	90.1%	328 711	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 044	100.0%	-	-		-	-	-	9 044	57.99
Bulk Water	2 203	100.0%	-			-			2 203	14.19
PAYE deductions	868	100.0%	-	-	-	-	-	-	868	5.69
VAT (output less input)	(896)	100.0%	-			-			(896)	(5.7%
Pensions / Retirement	1 334	100.0%	-	-	-	-	-	-	1 334	8.59
Loan repayments	261	100.0%	-	-	-	-	-	-	261	1.79
Trade Creditors	2 768	100.0%	-			-			2 768	17.79
Auditor-General	46	100.0%	-			-			46	.39
Other	-	-	-	-	-	-	-	-	-	
Total	15 627	100.0%							15 627	100.0%

Contact Details	
Municipal Manager	
Cinemaiol Monogor	

Financial Manager	Mr Carlos Barnard	013 665 6000
Municipal Manager	BS Riba (Acting)	013 665 6005

Source Local Government Database

MPUMALANGA: EMALAHLENI (MP) (MP312) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2013/14										201	2/13			
	Buc	laet	First 0	Quarter	Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue and Expenditure	1 698 548	1 695 394	475 713	28.0%	417 100	24.6%	357 424	21.1%	408 522	24.1%	1 658 759	97.8%	304 072	101.4%	34.4%
	1 698 548 253 202	1 695 394 253 202	4/5 / 13 68 097	26.9%	417 100 67 460	24.6%	357 424 69 395	21.1%	408 522 (10 390)	(4.1%)	1 658 759	76.8%	304 072 59 673	101.4%	(117.4%)
Property rates Property rates - penalties and collection charges	253 202	253 202	68 097	26.9%	67 460	26.6%	99 395	27.4%	(10.390)	(4.1%)	194 562	76.8%	59 6/3	107.0%	(117.4%)
Service charges - electricity revenue	786 660	786 660	183 810	23.4%	156 066	19.8%	147 320	18.7%	54 371	6.9%	541 567	68.8%	136 430	95.4%	(60.1%
Service charges - valer revenue	215 380	215 380	77 333	35.9%	67 920	31.5%	69 713	32.4%	24 316	11.3%	239 282	111.1%	48 482	102.6%	(49.8%
Service charges - water revenue Service charges - sanitation revenue	88 810	88 810	29 693	33.4%	24 483	27.6%	27 875	31.4%	9 061	10.2%	91 110	102.6%	19 514	96.8%	(53.6%
Service charges - refuse revenue	67 633	67 633	15 856	23.4%	15 578	23.0%	15.819	23.4%	5 594	8.3%	52 847	78.1%	15 668	95.5%	(64.3%
Service charges - other	232	232	98	42.2%	75	32.4%	45	19.3%	71	30.7%	289		69	108.9%	2.89
Rental of facilities and equipment	12 063	12 063	2 298	19.0%	2 717	22.5%	2 651	22.0%	953	7.9%	8 618	71.4%	2 616	89.3%	(63.6%
Interest earned - external investments	2 275	2 275	411	18.1%	184	8.1%	189	8.3%	(40)	(1.8%)	744	32.7%	2 091	84.6%	(101.9%
Interest earned - outstanding debtors	36 855	36 855	10 638	28.9%	12 497	33.9%	13 763	37.3%	4 968	13.5%	41 866	113.6%	10 644	100.0%	(53.3%
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	2 601	2 601	1 108	42.6%	917	35.3%	831	32.0%	(363)	(13.9%)	2 493	95.9%	393	40.1%	(192.2%
Licences and permits	2 443	2 443	475	19.4%	551	22.5%	809	33.1%	130	5.3%	1 963	80.4%	649	93.7%	(80.0%
Agency services	20 165	20 165	3 875	19.2%	2 143	10.6%	6 539	32.4%	230 877	1 144.9%	243 434	1 207.2%	3 056		7 454.59
Transfers recognised - operational	195 629	192 475	80 198	41.0%	64 128	32.8%	-	-	86 997	45.2%	231 323	120.2%	-	56.8%	(100.0%
Other own revenue	14 601	14 601	1 824	12.5%	2 381	16.3%	2 477	17.0%	1 977	13.5%	8 660	59.3%	4 785	981.5%	(58.7%
Gains on disposal of PPE	-	-	-	-		-	-	-	-	-	-	-		-	-
Operating Expenditure	1 716 628	1 762 070	340 711	19.8%	297 520	17.3%	305 242	17.3%	458 122	26.0%	1 401 594	79.5%	289 551	70.5%	58.2%
Employee related costs	372 467	366 389	85 579	23.0%	94 513	25.4%	96 968	26.5%	101 442	27.7%	378 502	103.3%	83 982	92.9%	20.89
Remuneration of councillors	12 353	18 218	4 377	35.4%	4 442	36.0%	5 440	29.9%	4 728	26.0%	18 988	104.2%	4 727	99.1%	-
Debt impairment	160 106	160 106	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	164 449	164 449	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	14 804	14 883	-	-	7 694	52.0%	308	2.1%	6 727	45.2%	14 728		9 748	98.4%	(31.0%
Bulk purchases	743 043	762 213	203 995	27.5%	122 202	16.4%	133 360	17.5%	246 595	32.4%	706 153	92.6%	129 797	80.4%	90.09
Other Materials	79 569	87 640	13 127	16.5%	18 590	23.4%	22 185	25.3%	32 331	36.9%	86 233	98.4%	16 183	82.2%	99.89
Contracted services	10 802	34 996	7 355	68.1%	8 160	75.5%	10 456	29.9%	13 225	37.8%	39 196	112.0%	6 808	163.1%	94.25
Transfers and grants	55 425	20 962 132 212	3 701 22 576	6.7%	4 254 37 665	7.7%	3 994 32 531	19.1%	4 196 48 878	20.0% 37.0%	16 145	77.0%	5 860	46.7% 107.3%	(28.4%
Other expenditure Loss on disposal of PPE	103 610	132 212	22 5 / 6	21.8%	37 665	36.4%	32 531	24.6%	48 878	37.0%	141 649	107.1%	32 445	107.3%	50.61
		-	-	-	-	-	-	-	-		-		-	-	-
Surplus/(Deficit)	(18 080)	(66 675)	135 003		119 580		52 182		(49 600)		257 164		14 520		
Transfers recognised - capital	168 667	171 821	1 550	.9%	890	.5%	-	-	(237)	(.1%)	2 203	1.3%	422	.9%	(156.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	150 587	105 145	136 553		120 470		52 182		(49 837)		259 368		14 943		
Taxation	-			-		-			-		-	-		-	
Surplus/(Deficit) after taxation	150 587	105 145	136 553		120 470		52 182		(49 837)		259 368		14 943		
Attributable to minorities	-	-	-	-	-		-	-		-	-	-		-	
Surplus/(Deficit) attributable to municipality	150 587	105 145	136 553		120 470		52 182		(49 837)		259 368		14 943		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-	-		-	
Surplus/(Deficit) for the year	150 587	105 145	136 553		120 470		52 182		(49 837)		259 368		14 943		

						201								12/13	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure															
Source of Finance	164 633	234 313	575	.3%	7 241	4.4%	4 960	2.1%	55 010	23.5%	67 787	28.9%	36 364	35.2%	
National Government	164 633	46 553	575	.3%	4 372	2.7%	3 113	6.7%	52 076	111.9%	60 136	129.2%	2 996		
Provincial Government	-	111 611	-	-	-	-	-	-	-	-		-	30 309	65.8%	(100.0%)
District Municipality	-	33 219	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Transfers recognised - capital	164 633	191 383	575	.3%	4 372	2.7%	3 113	1.6%	52 076	27.2%	60 136	31.4%	33 305		56.4%
Borrowing	-	22 503	-	-	-	-	101	.4%	219	1.0%	320	1.4%	1 318		(83.4%)
Internally generated funds	-	20 428	-	-	2 869	-	1 746	8.5%	2 716	13.3%	7 331	35.9%	1 741	789.4%	56.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	164 633	234 313	575	.3%	7 241	4.4%	4 960	2.1%	55 010	23.5%	67 787	28.9%	36 364	35.2%	
Governance and Administration	-	1 104	-		11	-	30	2.7%	17	1.6%	58	5.3%	-	-	(100.0%)
Executive & Council	-	620	-	-		-	-	-		-	-	-	-	-	-
Budget & Treasury Office		-	-	-		-	-	-		-	-	-	-	-	-
Corporate Services	-	484	-	-	11	-	30	6.2%	17	3.6%	58	12.1%	-	-	(100.0%)
Community and Public Safety Community & Social Services	11 938	9 400 2 478	-	-	1 794	15.0%	332 101	3.5% 4.1%	3 026 40	32.2% 1.6%	5 152 141	54.8% 5.7%	13 578	75.0%	(77.7%) (100.0%)
Sport And Recreation	1 500	2 848	-	-	-	-	-	-	310	10.9%	310	10.9%	1 220	(4.3%)	(74.6%)
Public Safety	10 438	2 391	-	-	246	2.4%	231	9.7%	2 676	111.9%	3 153	131.9%	10 591	270.8%	(74.7%)
Housing	-	119	-	-	-	-	-	-		-	-	-	-	-	-
Health	-	1 563	-	-	1 548	-		-		-	1 548	99.0%	1 767	48.6%	(100.0%)
Economic and Environmental Services	36 804	57 720	228	.6%	563	1.5%	716	1.2%	20 350	35.3%	21 857	37.9%	13 119	65.6%	55.1%
Planning and Development	-	3 116	-	-		-	-	-	39	1.3%	39	1.3%	-	-	(100.0%)
Road Transport	36 804	54 582	228	.6%	563	1.5%	716	1.3%	20 234	37.1%	21 741	39.8%	13 119	65.6%	
Environmental Protection	-	22	-	-	-	-	-	-	77	352.5%	77	352.5%	-	-	(100.0%)
Trading Services	115 891	166 088	347	.3%	4 874	4.2%	3 866	2.3%	31 617	19.0%	40 704	24.5%	9 270		
Electricity	17 350	66 494	-	-	2 869	16.5%	2 399	3.6%	17 068	25.7%	22 337	33.6%	2 626		550.0%
Waler	36 980	41 486	-	-	-	-	175	.4%	-	-	175	.4%	-	38.0%	-
Waste Water Management	58 561	54 215	347	.6%	2 005	3.4%	1 027	1.9%	12 879	23.8%	16 258	30.0%	6 518	20.7%	
Waste Management	3 000	3 892	-	-	-	-	265	6.8%	1 669	42.9%	1 934	49.7%	126		1 223.8%
Other	-	-	-	-	-	-	16	-		-	16	-	397	99.2%	(100.0%)

						201:	3/14						201	2/13	
	Bud		First C		Second		Third C		Fourth		Year t			Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	1 887 401	1 722 769	516 552	27.4%	442 547	23.4%	365 522	21.2%	646 345	37.5%	1 970 967	114.4%	431 184	119.6%	49.9%
Ralepayers and other Government - operating Government - capital	1 520 695 162 944 164 633 39 130	1 483 976 199 663 - 39 130	422 866 81 748 890 11 048	27.8% 50.2% .5% 28.2%	364 848 65 018 - 12 681	24.0% 39.9% - 32.4%	351 529 42 - 13 952	23.7% - - 35.7%	566 054 65 059 15 233	38.1% 32.6% - 38.9%	1 705 296 211 867 890 52 914	114.9% 106.1% - 135.2%	392 644 15 662 11 480 11 397	127.6% 136.0% 35.8% 91.5%	44.2% 315.4% (100.0%) 33.7%
Interest Dividends Payments Suppliers and employees	(1 722 769) (1 665 762)	(1 457 475) (1 438 913)	-	28.2% - 31.5% 32.5%	(402 963) (391 015)	23.4% 23.5%	(385 476) (381 174)	26.4% 26.5%	(671 478) (660 555)	46.1% 45.9%	(2 003 276) (1 974 800)	135.2% 137.4% 137.2%	(372 488) (366 930)	-	80.3% 80.0%
Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(1 482) (55 525) 164 633	(18 562) - 265 293		2.3%	(7 694) (4 254) 39 585	519.0% 7.7% 24.0%	(308) (3 994) (19 953)	1.7%	(6 727) (4 196) (25 133)	36.2%	(14 728) (13 748) (32 309)	79.3%	(1 745) (3 813) 58 695		285.5% 10.0% (142.8%)
Cash Flow from Investing Activities	101 000	200 270	(20 007)	(10.570)	57000	24.070	(17 700)	(7.570)	(20 100)	(7.570)	(02.007)	(12.270)	50 075	(177.070)	(142.070)
Receipts Proceeds on disposal of PPE Decrease in non-current deblors Decrease in other non-current receivables	-	164 633 164 633	9 926 - - -		-	-			-		9 926 - -	6.0%	-	- - -	- - -
Decrease (increase) in non-current investments Payments Capital assets Net Cash from/(used) Investing Activities	(164 633) (164 633) (164 633)	(234 313) (234 313) (69 680)	(347)	.2% .2% (5.8%)	-	-	-	-	-	-	9 926 (347) (347) 9 579	.1% .1% (13.7%)	-	-	-
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/tefinancing	-	15 000	1 756	-	-			1.1.1	-		1 756	11.7%	-		
Increase (decrease) in consumer deposits Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(22 462) (22 462) (22 462)	15 000 (22 462) (22 462) (7 462)	(416)	1.9% 1.9% (6.0%)	-	-	-	-	-	-	1 756 (416) (416) 1 339	11.7% 1.9% 1.9% (17.9%)	(6 045) (6 045)	100.7%	(100.0%)
Net Increase/(Decrease) in cash held Cashcash equivalents at the year begin: Cashcash equivalents at the year end:	(22 462) (62 075) (84 537)	188 151 3 357 191 508	(15 889) (13 570) (29 459)	70.7% 21.9% 34.8%	39 585 (29 459) 10 126	(176.2%) 47.5% (12.0%)	(19 953) 10 126 (9 827)	(10.6%) 301.6% (5.1%)	(25 133) (9 827) (34 960)	(13.4%) (292.7%) (18.3%)	(21 390) (13 570) (34 960)	(11.4%) (404.2%) (18.3%)	52 650 13 412 66 062	(91.3%) (64.7%)	(147.7%) (173.3%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 126	6.7%	16 968	4.7%	14 760	4.1%	302 374	84.4%	358 229	28.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	6 247	5.8%	5 458	5.1%	2 976	2.8%	92 801	86.3%	107 483	8.5%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	20 179	14.4%	7 507	5.4%	5 479	3.9%	107 150	76.4%	140 316	11.0%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	9 877	8.0%	5 261	4.3%	5 232	4.3%	102 650	83.4%	123 019	9.7%	-	-	-	
Receivables from Exchange Transactions - Waste Management	5 453	5.9%	2 669	2.9%	2 432	2.6%	82 176	88.6%	92 730	7.3%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors			-			-		-		-	-	-	-	
Interest on Arrear Debtor Accounts	38 532	11.0%	12 807	3.7%	10 366	3.0%	287 809	82.3%	349 514	27.5%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure			-			-		-		-	-	-	-	
Other	10 429	10.5%	48	-	441	.4%	88 412	89.0%	99 331	7.8%	-	-	-	
Total By Income Source	114 844	9.0%	50 719	4.0%	41 686	3.3%	1 063 371	83.7%	1 270 621	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	3 877	12.1%	1 984	6.2%	2 393	7.5%	23 735	74.2%	31 990	2.5%	-	-	-	
Commercial	40 327	28.9%	12 373	8.9%	7 311	5.2%	79 414	57.0%	139 424	11.0%	-	-	-	
Households	67 280	8.2%	33 866	4.1%	29 617	3.6%	689 018	84.0%	819 781	64.5%	-	-	-	
Other	3 360	1.2%	2 496	.9%	2 366	.8%	271 204	97.1%	279 425	22.0%	-	-	-	
Total By Customer Group	114 844	9.0%	50 719	4.0%	41 686	3.3%	1 063 371	83.7%	1 270 621	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	104 326	36.5%	51 168	17.9%	30 365	10.6%	100 025	35.0%	285 884	72.8%
Bulk Water	2 800	3.7%	2 800	3.7%	3 296	4.4%	66 048	88.1%	74 944	19.1%
PAYE deductions	4 435	100.0%	-		-	-		-	4 435	1.1%
VAT (output less input)		-	-		-	-		-		
Pensions / Retirement	5 929	100.0%	-		-	-		-	5 929	1.5%
Loan repayments	21 154	100.0%	-		-	-		-	21 154	5.4%
Trade Creditors		-	-		-	-		-		
Auditor-General	450	100.0%	-		-	-		-	450	.1%
Other	-	-				-		-	-	-
Total	139 094	35.4%	53 968	13.7%	33 661	8.6%	166 072	42.3%	392 796	100.0%

Contact Details		
Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dorfling	013 690 6725

Source Local Government Database

MPUMALANGA: STEVE TSHWETE (MP313) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2013/14									201	2/13				
	Bud	laet	First 0	Duarter	Second			Quarter	Fourth	Quarter	Year 1	to Date		Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue	1 141 136	1 160 440	292 587	25.6%	279 396	24.5%	289 208	24.9%	260 520	22.5%	1 121 711	96.7%	224 826	100.0%	15.9%
Property rates	257 317	261 592	292 367 65 840	25.6%	66 248	24.3%	66 274	24.976	66 064	25.3%	264 426	101.1%	224 626 57 107	100.0%	15.7%
Property rates - penalties and collection charges	237 317	201 392	03 040	23.0%	00 240	23.7%	00 2 / 4	25.3%	00 004	25.3%	204 420	101.1%	57 107	100.0%	15.776
Service charges - electricity revenue	451 005	450 618	118 787	26.3%	97 057	21.5%	118 572	26.3%	115 109	25.5%	449 525	99.8%	100 493	101.0%	14.5%
Service charges - electricity revenue	64 213	60 071	14 765	23.0%	14 138	22.0%	14 633	24.4%	12 898	21.5%	56 435	93.9%	12 685	101.0%	1.7%
Service charges - sanitation revenue	59 193	59 157	14 894	25.2%	14 807	25.0%	15 044	25.4%	15 206	25.7%	59 952	101.3%	13 687	101.8%	11.1%
Service charges - refuse revenue	60 181	60 881	15 169	25.2%	15 230	25.3%	15 335	25.2%	15 299	25.1%	61 033	100.3%	12 956	100.4%	18.1%
Service charges - other			-	-				-		-	-			-	-
Rental of facilities and equipment	33 484	33 351	8 404	25.1%	8 444	25.2%	8 431	25.3%	8 449	25.3%	33 728	101.1%	3 639	101.6%	132.2%
Interest earned - external investments	23 328	20 328	2 140	9.2%	7 040	30.2%	3 098	15.2%	6 356	31.3%	18 634	91.7%	9 639	105.6%	(34.1%)
Interest earned - outstanding debtors Dividends received	2 004	1890	468	23.3%	519	25.9%	519	27.4%	545	28.8%	2 051	108.5%	380	98.3%	43.5%
Fines	5 476	6 485	2 043	37.3%	1 734	31.7%	1 596	24.6%	1 289	19.9%	6 661	102.7%	1 600	105.2%	(19.4%)
Licences and permits	7 022	7 860	2 002	28.5%	2 359	33.6%	2 246	28.6%	1 935	24.6%	8 541	108.7%	1 947	107.9%	(.6%)
Agency services	11 711	13 061	2 570	21.9%	3 446	29.4%	2 267	17.4%	6 291	48.2%	14 574	111.6%	3 038	101.9%	107.1%
Transfers recognised - operational	100 259	125 514	40 481	40.4%	41 724	41.6%	35 804	28.5%	3 354	2.7%	121 362	96.7%	-	96.9%	(100.0%)
Other own revenue Gains on disposal of PPE	65 792 150	59 483 150	5 026	7.6%	6 619 31	10.1% 20.9%	5 389	9.1%	7 664 60	12.9% 39.9%	24 698 91	41.5% 60.9%	7 617 39	88.5% 45.1%	.6% 52.0%
Operating Expenditure	1 210 473	1 242 801	276 683	22.9%	262 200	21.7%	275 776	22.2%	332 174	26.7%	1 146 833	92.3%	249 543	93.2%	33.1%
Employee related costs	326 629	330 857	73 111	22.4%	77 801	23.8%	78 393	23.7%	77 817	23.5%	307 122	92.8%	70 974	98.6%	9.6%
Remuneration of councillors	16 259	16 962	3 889	23.9%	3 873	23.8%	4 676	27.6%	4 144	24.4%	16 581	97.8%	3 863	100.6%	7.3%
Debt impairment	7 421	7 421	1 855	25.0%	1 855	25.0%	1 855	25.0%	1 855	25.0%	7 421	100.0%	1 299	100.0%	42.8%
Depreciation and asset impairment	182 793	182 793	45 698	25.0%	45 698	25.0%	45 698	25.0%	45 698	25.0%	182 793	100.0%	44 412	100.0%	2.9%
Finance charges	27 221	27 221	536	2.0%	-	-	5 573	20.5%	4 829	17.7%	10 938	40.2%	5 565	100.0%	(13.2%)
Bulk purchases	327 703	315 457	74 447	22.7%	63 250	19.3%	60 167	19.1%	98 604	31.3%	296 469	94.0%	57 802	85.0%	70.6%
Other Materials	32 211	33 784	5 034	15.6%	5 241	16.3%	8 446	25.0%	9 794	29.0%	28 5 1 4	84.4%	6 385	86.9%	53.4%
Contracted services	32 211 56 348	57 819	13 974	24.8%		24.7%	15 093	25.0%	14 554	29.0%	28 5 1 4 57 5 1 7			97.8%	22.7%
Transfers and grants Other expenditure	233 888	270 486	58 139	24.8%	13 896 50 586	21.6%	55 874	26.1%	74 879	25.2%	239 478	99.5% 88.5%	11 866 47 378	97.8%	58.0%
Loss on disposal of PPE	233 000	270 400	30 137	24.770	30 300	21.070	33 674	20.776	14017	27.770	237 470	00.570	47 370	00.070	30.070
Surplus/(Deficit)	(69 337)	(82 361)	15 904		17 196		13 432		(71 654)		(25 122)		(24 717)		
Transfers recognised - capital	56 726	100 950	10 495	18.5%	24 291	42.8%	29 321	29.0%	39 474	39.1%	103 582	102.6%		54.8%	(100.0%)
Contributions recognised - capital	-	-		-		-		-			-		-	-	-
Contributed assets	(32 273)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(44 884)	18 589	26 399		41 487		42 753		(32 180)		78 460		(24 717)		
Taxation		-	-		-		-		-	-	-		-	-	-
Surplus/(Deficit) after taxation	(44 884)	18 589	26 399		41 487		42 753		(32 180)		78 460		(24 717)		
Attributable to minorities	- 1		-	- 1	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	(44 884)	18 589	26 399		41 487		42 753		(32 180)		78 460		(24 717)		
Share of surplus/ (deficit) of associate	,				-					-		-		-	-
Surplus/(Deficit) for the year	(44 884)	18 589	26 399		41 487		42 753		(32 180)		78 460		(24 717)		

						201	3/14						20	12/13	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure															
	2/2 47/	240.007	47.404	6.0%	50 547	40.70/	100 (1)	24 20/	04.004	24.40	250 200	74.5%	70 470	(2.00)	1100
Source of Finance	269 476	348 087	16 134		50 517	18.7%	108 616	31.2%	84 031	24.1%	259 299		73 173	63.0%	
National Government	51 726	67 557	4 894	9.5%	11 002	21.3%	9 008	13.3%	35 286	52.2%	60 189	89.1%	12 547	88.0%	
Provincial Government	5 000	203	-	-	-	-	-	-	34	16.8%	34	16.8%	164	41.6%	(79.1%
District Municipality			-	-	-	-			-	-			-	-	-
Other transfers and grants		120	-	-	-	-	18	15.0%	-	-	18	15.0%	-	-	-
Transfers recognised - capital	56 726	67 880	4 894	8.6%	11 002	19.4%	9 026	13.3%	35 320	52.0%	60 242	88.7%	12 710		
Borrowing	64 610	111 591	6 692	10.4%	18 059	28.0%	17 148	15.4%	19 882	17.8%	61 781	55.4%	32 360		
Internally generated funds	148 140	168 616	4 548	3.1%	21 457	14.5%	82 442	48.9%	28 829	17.1%	137 276	81.4%	28 102	67.2%	2.69
Public contributions and donations		-	-		-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	269 476	348 087	16 134	6.0%	50 517	18.7%	108 616	31.2%	84 031	24.1%	259 299	74.5%	73 173		
Governance and Administration	20 246	37 315	2 859	14.1%	5 279	26.1%	5 257	14.1%	12 231	32.8%	25 626	68.7%	15 760		
Executive & Council	517	542	195	37.7%	112	21.8%	(7)	(1.4%)	138	25.5%	438	80.9%	39		
Budget & Treasury Office	380	720	-	-	-	-	2	.3%	689	95.8%	692	96.1%	16	80.2%	
Corporate Services	19 349	36 053	2 665	13.8%	5 166	26.7%	5 262	14.6%	11 403	31.6%	24 496	67.9%	15 705		
Community and Public Safety	27 909	31 122	949	3.4%	7 992	28.6%	5 792	18.6%	10 761	34.6%	25 494	81.9%	8 647	75.7%	
Community & Social Services	9 560	10 710	62	.7%	2 044	21.4%	761	7.1%	5 856	54.7%	8 724	81.5%	2 622		
Sport And Recreation	11 350	11 591	66	.6%	4 672	41.2%	3 171	27.4%	2 241	19.3%	10 150	87.6%	3 959		
Public Safety	6 330	7 955	772	12.2%	1 275	20.1%	1 716	21.6%	2 649	33.3%	6 411	80.6%	1 838		
Housing	174	294	-	-	0	-	144	49.1%	18	6.0%	162	55.2%	16		
Health	495	572	49	9.8%	-	-	-	-	(3)	(.5%)	46	8.1%	211	96.0%	
Economic and Environmental Services	145 421	151 636	4 846	3.3%	17 248	11.9%	81 905	54.0%	30 800	20.3%	134 799	88.9%	27 753		11.09
Planning and Development	71 940	75 127	-	-	880	1.2%	65 256	86.9%	610	.8%	66 745	88.8%	2 769		(78.0%
Road Transport	73 481	76 510	4 846	6.6%	16 368	22.3%	16 650	21.8%	30 191	39.5%	68 054	88.9%	24 984	93.7%	20.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	75 900	128 013	7 480	9.9%	19 999	26.3%	15 662	12.2%	30 239	23.6%	73 379	57.3%	21 013		
Electricity	41 410	51 882	1 267	3.1%	7 348	17.7%	9 565	18.4%	18 117	34.9%	36 297	70.0%	9 188		
Water	17 253	29 990	1 282	7.4%	5 240	30.4%	1 978	6.6%	6 563	21.9%	15 062	50.2%	2 146		205.89
Waste Water Management	13 097	40 194	4 577	34.9%	5 836	44.6%	3 508	8.7%	4 024	10.0%	17 944	44.6%	9 525		
Waste Management	4 140	5 947	354	8.6%	1 575	38.0%	611	10.3%	1 534	25.8%	4 075	68.5%	154	59.2%	896.99
Other	-	-	-	-	-	-	-	-		-	-	-	-	-	-

						201	3/14						201	12/13	
	Bud		First C		Second		Third C		Fourth		Year t			Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	1 197 862	1 231 526	331 782	27.7%	344 954	28.8%	353 981	28.7%	317 942	25.8%	1 348 659	109.5%	268 869	114.5%	18.3%
Ralepayers and other Government - operating Government - capital	1 015 545 100 259 56 726	1 012 559 125 959 67 677	278 199 40 481 10 495	27.4% 40.4% 18.5%	271 381 41 724 24 291	26.7% 41.6% 42.8%	285 239 35 804 29 321	28.2% 28.4% 43.3%	307 687 3 354	30.4% 2.7%	1 142 505 121 362 64 107	112.8% 96.4% 94.7%	258 850	118.8% 97.9% 79.6%	18.9% (100.0%)
Interest Dividends	25 332 (985 259)	25 332 - (1 052 587)	2 607 - (324 129)	10.3% - 32.9%	7 559 - (240 063)	29.8% - 24.4%	3 617 - (251 344)	14.3% - 23.9%	6 901 - (247 910)	27.2% - 23.6%	20 684 - (1 063 447)	81.7% - 101.0%	10 019 - (243 968)	105.0% - 97.7%	(31.1%) - 1.6%
Payments Suppliers and employees Finance charges Transfers and orants	(901 690) (27 221) (56 348)	(967 547) (967 221) (57 819)	(309 619) (536) (13 974)	34.3% 2.0% 24.8%	(240 063) (226 167) (13 896)	24.4% 25.1% - 24.7%	(230 678) (5 573) (15 093)	23.8% 23.8% 20.5% 26.1%	(228 527) (4 829) (14 554)	23.6% 23.6% 17.7% 25.2%	(994 991) (10 938) (57 517)	101.0% 102.8% 40.2% 99.5%	(243 968) (226 536) (5 565) (11 866)	97.6%	1.6% .9% (13.2%) 22.7%
Net Cash from/(used) Operating Activities	212 603	178 939	7 653	3.6%	104 891	49.3%	102 636	57.4%	70 032	39.1%	285 212	159.4%	24 901	679.5%	181.2%
Cash Flow from Investing Activities															
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	150 150	91 150 150	108 000	72 000.0%	(5 969) 31	(3 979.1%) 20.9%	(62 000)	(68.0%)	(41 940) 60	(46.0%) 39.9%	(1 909) 91	(2.1%) 60.9%	(59 961) 39	45.1%	(30.1%) 52.0%
Decrease (increase) in non-current investments Payments Capital assets Net Cash from/(used) Investing Activities	(269 476) (269 476) (269 326)	91 000 (348 087) (348 087) (256 937)	108 000 (16 134) (16 134) 91 866	6.0% 6.0% (34.1%)	(6 000) (50 517) (50 517)	18.7% 18.7% 21.0%	(62 000) (108 616) (108 616) (170 616)	(68.1%) 31.2% 31.2%	(42 000) (84 031) (84 031) (125 971)	(46.2%) 24.1% 24.1% 49.0%	(2 000) (259 299) (259 299) (261 207)	(2.2%) 74.5% 74.5% 101.7%	(60 000) (73 173) (73 173) (133 134)	63.0% 63.0%	(30.0%) 14.8% 14.8% (5.4%)
Cash Flow from Financing Activities Receipts Short term loans	92 919	92 919	2 265	2.4%	1 814	2.0%	(93)	(.1%)	2 386	2.6%	6 373	6.9%	4 849	11.9%	(50.8%)
Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments Repayment of borrowing	80 000 12 919 (16 709) (16 709)	80 000 12 919 (16 709) (16 709)	2 265 (1 991) (1 991)	17.5% 11.9% 11.9%	1 814 (3 651) (3 651)	14.0% 21.8% 21.8%	(93) (2 095) (2 095)	(.7%) 12.5% 12.5%	2 386 (3 962) (3 962)	18.5% 23.7% 23.7%	6 373 (11 699) (11 699)	49.3% 70.0% 70.0%	4 849 (5 155) (5 155)		(50.8%) (23.1%) (23.1%)
Net Cash from/(used) Financing Activities	76 209	76 209	274	.4%	(1 837)	(2.4%)	(2 188)	(2.9%)	(1 576)	(2.1%)	(5 326)	(7.0%)	(306)		
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	19 487 49 396 68 882	(1 788) 49 648 47 859	99 793 49 648 149 441	512.1% 100.5% 217.0%	46 569 149 441 196 010	239.0% 302.5% 284.6%	(70 168) 196 010 125 842	3 923.4% 394.8% 262.9%	(57 515) 125 842 68 326	3 215.9% 253.5% 142.8%	18 678 49 648 68 326	(1 044.4%) 100.0% 142.8%	(108 538) 158 359 49 821	93.1% 100.0% 100.9%	(20.5%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 669	53.6%	356	7.2%	170	3.4%	1 786	35.9%	4 981	6.7%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	15 139	89.2%	638	3.8%	296	1.7%	906	5.3%	16 979	22.8%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	12 366	58.6%	1 327	6.3%	781	3.7%	6 637	31.4%	21 111	28.4%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 578	66.4%	261	6.7%	120	3.1%	924	23.8%	3 882	5.2%	-	-	-	
Receivables from Exchange Transactions - Waste Management	2 398	61.6%	289	7.4%	157	4.0%	1 046	26.9%	3 891	5.2%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	271	13.1%	96	4.6%	137	6.6%	1 568	75.7%	2 072	2.8%	-	-	-	
Interest on Arrear Debtor Accounts	(3)	(.2%)	109	6.8%	93	5.8%	1 401	87.6%	1 600	2.2%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-			-	-	-	-	-	
Other	5 675	28.6%	957	4.8%	643	3.2%	12 566	63.3%	19 841	26.7%	-	-	-	
Total By Income Source	41 094	55.3%	4 034	5.4%	2 397	3.2%	26 833	36.1%	74 358	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	1 649	51.4%	475	14.8%	181	5.6%	902	28.1%	3 207	4.3%	-	-	-	
Commercial	16 162	68.2%	1 180	5.0%	633	2.7%	5 714	24.1%	23 688	31.9%	-	-	-	
Households	19 411	56.5%	1 985	5.8%	1 251	3.6%	11 711	34.1%	34 358	46.2%	-	-		
Other	3 871	29.5%	394	3.0%	333	2.5%	8 506	64.9%	13 105	17.6%	-	-	-	
Total By Customer Group	41 094	55.3%	4 034	5.4%	2 397	3.2%	26 833	36.1%	74 358	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 855	100.0%	-	-	-	-	-	-	23 855	25.4%
Bulk Water	299	100.0%	-	-	-	-		-	299	.3%
PAYE deductions	4 741	100.0%	-	-	-	-	-	-	4 741	5.0%
VAT (output less input)	-	-	-	-	-	-		-	-	
Pensions / Retirement	4 139	100.0%	-	-	-	-	-	-	4 139	4.4%
Loan repayments	8 792	100.0%	-	-	-	-		-	8 792	9.4%
Trade Creditors	51 949	100.0%	-			-			51 949	55.3%
Auditor-General	46	100.0%	-	-	-	-		-	46	
Other	129	100.0%	-	-	-	-	-	-	129	.1%
Total	93 950	100.0%		-	-			-	93 950	100.0%

municipai manager	
Financial Manager	

Contact Details

Source Local Government Database

MPUMALANGA: EMAKHAZENI (MP314) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure	2013/14												201	2/13	
	Bud	laet	First 0	Duarter	Second	Quarter		Quarter	Fourth	Quarter	Year	to Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Operating Revenue and Expenditure															
Operating Revenue	157 128	176 078	62 082	39.5%	27 317	17.4%	49 605	28.2%	31 157	17.7%	170 162	96.6%	27 666	103.6%	12.6%
Property rates	32 634	54 822	26 529	81.3%	5 310	16.3%	10 857	19.8%	11 538	21.0%	54 235	98.9%	5 384	106.0%	114.3%
Property rates - penalties and collection charges						-	-	-			-			-	
Service charges - electricity revenue	41 291	41 291	7 472	18.1%	8 278	20.0%	7 364	17.8%	7 164	17.4%	30 279	73.3%	9 213	97.2%	(22.2%)
Service charges - water revenue	11 653	11 653	2 363	20.3%	2 530	21.7%	2 257	19.4%	3 153	27.1%	10 303	88.4%	2 428	97.2%	
Service charges - sanitation revenue	7 805	7 805	1 956	25.1%	1 943	24.9%	1 909	24.5%	1 894	24.3%	7 701	98.7%	1 775	97.1%	6.7%
Service charges - refuse revenue	8 007	8 007	1 950	24.3%	1 952	24.4%	1 941	24.2%	1 963	24.5%	7 806	97.5%	1 796	96.5%	9.3%
Service charges - other	-		-	-		-		-		-	-	-		-	-
Rental of facilities and equipment	574	77	92	16.1%	109	19.1%	106	139.2%	41	53.6%	349	456.2%	139	103.0%	(70.5%)
Interest earned - external investments	381	212	60	15.7%	67	17.6%	42	19.8%	22	10.5%	191	90.3%	265	127.7%	(91.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-			-	-	-	-	-		-	-	-	-	
Fines	601	5 301	64	10.6%	53	8.8%	55	1.0%	710	13.4%	882	16.6%	3 825	782.0%	(81.4%)
Licences and permits	400 1 109	50 2 2 3 4	134	33.6%	195 310	48.7% 28.0%	11 715	21.9% 32.0%	2 689	4.2%	342 1 715	689.8% 76.8%	143 1 503	46.5% 174.6%	(98.5%)
Agency services Transfers recognised - operational	41 975	42 052	15 503	.1%	3 693	28.0% 8.8%	19 387	32.0% 46.1%	3 393	8.1%	41 975	99.8%	300	174.6%	(54.2%)
Other own revenue	10 699	2 575	5 959	55.7%	2 877	26.9%	4 959	192.6%	569	22.1%	14 365	557.7%	897	25.4%	(36.5%)
Gains on disposal of PPE	10 099	- 2373		- 33.776	- 2077	20.770	4 737	192.070	19		19	- 337.776	-	23.4%	(100.0%)
Operating Expenditure	232 100	235 946	34 278	14.8%	32 505	14.0%	35 642	15.1%	28 483	12.1%	130 908	55.5%	43 327	62.9%	(34.3%)
Employee related costs	70 713	68 574	15 062	21.3%	14 942	21.1%	14 779	21.6%	13 599	19.8%	58 382	85.1%	13 780	90.8%	(1.3%)
Remuneration of councillors	4 754	4 788	1 122	23.6%	1 120	23.6%	1 348	28.2%	1 197	25.0%	4 788	100.0%	1 121	100.1%	6.8%
Debt impairment	8 670	8 670	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	49 980	49 980	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-		-	-	-	158	-	158	-	-	-	(100.0%)
Bulk purchases	37 729	37 729	10 988	29.1%	4 433	11.7%	6 903	18.3%	6 615	17.5%	28 939	76.7%	8 064	82.1%	(18.0%)
Other Materials	9 224	8 8 4 4	337	3.7%	437	4.7%	478	5.4%	4		1 255	14.2%	2 145	72.2%	(99.8%)
Contracted services	8 948	3 317	66	.7%	267	3.0%	503	15.2%	779	23.5%	1 615	48.7%	1 140	74.6%	
Transfers and grants Other expenditure	42 082	54 045	1 264 5 439	12.9%	11 305	26.9%	11 632	21.5%	6 132	11.3%	1 264 34 508	63.9%	10 141 6 935	45.6%	(100.0%)
Loss on disposal of PPE	42 002	34 043	5 439	12.9%	11 303	20.9%	11 032	21.5%	0 132	11.3%	34 300	03.9%	0 933	43.0%	(11.0%)
	(74.070)	(50.0(0)	27.005	-	(F. 400)		13 963		0./74		20.054		(45.444)		-
Surplus/(Deficit)	(74 972) 16 322	(59 868) 16 322	27 805 5 790	35.5%	(5 188)		7 532	46.1%	2 674		39 254 13 322	81.6%	(15 661) 3 528	122.1%	(100.0%)
Transfers recognised - capital	16 322	16 322	5 /90	35.5%		-	/ 532	46.1%			13 322	81.6%	3 528	122.1%	(100.0%)
Contributions recognised - capital Contributed assets	-	-			-	-	-	-				-	(220)	-	(100.0%)
													, ,		(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(58 650)	(43 546)	33 595		(5 188)		21 495		2 674		52 576		(12 353)		
Taxation	-		-	-		-		-		-	-	-		-	-
Surplus/(Deficit) after taxation	(58 650)	(43 546)	33 595		(5 188)		21 495		2 674		52 576		(12 353)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(58 650)	(43 546)	33 595		(5 188)		21 495		2 674		52 576		(12 353)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(58 650)	(43 546)	33 595		(5 188)		21 495		2 674		52 576		(12 353)		

						201	3/14						201	12/13	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure														, and the second	
	47.000	4/ 242	2/4	1.5%	4.057	7.00/	7.000	47.707	2 701	47.707	44.000	70.50/	44.000	00.00	(75.5%
Source of Finance	17 229	16 313	264	1.5%	1 257	7.3%	7 600	46.6%		16.6%	11 822	72.5%	11 038		
National Government	-	15 506	221	-	854	-	7 595	49.0%	2 617	16.9%	11 287	72.8%	10 929	101.9%	(76.1%
Provincial Government	-	-	-			-	-	-	-	-		-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Other transfers and grants	-			-		-									
Transfers recognised - capital	-	15 506	221	-	854	-	7 595	49.0%	2 617	16.9%	11 287	72.8%	10 929	101.9%	(76.1%
Borrowing			·	·				1							
Internally generated funds	17 229	807	44	.3%	403	2.3%	5	.6%	83	10.3%	534	66.2%	108	49.2%	(23.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 229	16 313	264	1.5%	1 257	7.3%	7 600	46.6%	2 701	16.6%	11 822	72.5%	11 038		
Governance and Administration	16 593	15 683	237	1.4%	882	5.3%	7 600	48.5%	2 630	16.8%	11 349	72.4%	10 955		
Executive & Council	16 532	15 507	231	1.4%	864	5.2%	7 575	48.8%	2 617	16.9%	11 288	72.8%	10 955	101.3%	
Budget & Treasury Office	41	31	5	13.1%	8	19.1%	5	14.8%	13	42.2%	31	99.7%	-	-	(100.0%
Corporate Services	20	145	-	-	10	50.0%	21	14.2%	-	-	31	21.1%	-	-	-
Community and Public Safety Community & Social Services	96	36	-	-					-	-	-			20.1%	
Sport And Recreation						-		-		_		_		-	
Public Safety	71	36	-	-		-		-		-		-	-	65.4%	-
Housing						-		-		_		_			
Health	25	-	-	-		-	-	-		-		-	-	-	-
Economic and Environmental Services	25	28	28	111.2%		-		-		-	28	100.0%	83	206.7%	(100.0%
Planning and Development	-	-	-	-	-	-	-	-		-	-	-	-	-	
Road Transport	25	28	28	111.2%		-	-	-		-	28	100.0%	83	206.7%	(100.0%
Environmental Protection		-	-	-		-		-		-	-	-	-	-	-
Trading Services	496	566	-	-	375	75.6%	-	-	70	12.4%	445	78.6%	-	44.4%	(100.0%
Electricity	265	350	-	-	211	79.5%		-	70	20.0%	281	80.2%	-	31.8%	(100.0%
Water	204	39	-	-		-		-		-	-	-	-	68.5%	-
Waste Water Management	12	177	-	-	164	1 424.5%		-		-	164	92.8%	-	-	-
Waste Management	15	-	-	-		-		-		-	-	-	-	-	-
Other	19	-	-			-		-		-		-	-		

						201	3/14						201	12/13	
	Bud		First C		Second		Third C		Fourth			o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	157 128	189 275	67 852	43.2%	27 424	17.5%	57 472	30.4%	31 300	16.5%	184 048	97.2%	31 421	102.9%	(.4%)
Ralepayers and other Government - operating Government - capital	114 772 41 975	130 689 42 052 16 322	46 499 15 503 5 790	40.5% 36.9%	23 664 3 693	20.6% 8.8%	30 511 19 387 7 532	23.3% 46.1% 46.1%	27 885 3 393	21.3% 8.1%	128 559 41 975 13 322	98.4% 99.8% 81.6%	27 328 300 3 528	97.9% 99.0% 156.9%	1 030.9%
Interest Dividends Payments	(157 128)	(185 966)	(34 265)	15.7% - 21.8%	(32 505)	17.6% - 20.7%	42 - (35 642)	19.8% - 19.2%	(25 808)	10.5% - 13.9%	191 - (128 220)	90.3% - 68.9%	265 - (43 398)	127.7% - 63.2%	(91.6%) - (40.5%)
Suppliers and employees Finance charges Transfers and grants	(157 128)	(168 203) (1 450) (16 313)	(33 001)	21.0%	(32 505)	20.7%	(35 642)	21.2%	(25 650) (158)	15.2% 10.9%	(128 220) (126 798) (158) (1 264)	75.4% 10.9% 7.7%	(33 257) (31 141)	63.2% 61.1% 83.9%	(22.9%) (20.0%) (100.0%)
Net Cash from/(used) Operating Activities		3 309		***********	(5 081)	************	21 830	659.8%	5 491	166.0%	55 828	1 687.3%	(11 977)	(39.6%)	(145.8%)
Cash Flow from Investing Activities					, ,								, ,	, , ,	, ,
Receipts Proceeds on disposal of PPE Decrease in non-current dieblors Decrease in other non-current receivables Decrease (norease) in non-current westments	-	683 683 -	8 737 - - 8 737		- - - -	- - -	-		19 19	2.8% 2.8%	8 756 19 - 8 737	1 281.4% 2.8%	220 220	2 230.1% 2 230.1% -	(91.4%) (91.4%) -
Payments Capital assets	-		-						<u> </u>					-	-
Net Cash from/(used) Investing Activities	-	683	8 737	-	-	-	-	-	19	2.8%	8 756	1 281.4%	220	2 230.1%	(91.4%)
Cash Flow from Financing Activities Receipts Short term loans	-	-	1 849	-	(36)	-	(24)	-	(16)	-	1 773	-	41	(98.5%)	(138.6%)
Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments Repayment of borrowing	-	-	1 849		(36)	-	(24)		(16)	-	1773	-	41	(98.5%)	(138.6%)
Net Cash from/(used) Financing Activities	-		1 849		(36)		(24)		(16)		1 773		41	(98.5%)	(138.6%)
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	0 2 750 2 750	3 992 3 992	44 173 5 860 50 033	############### 213.1% 1 819.4%	(5 117) 50 033 44 916	1 819.4% 1 633.3%	21 806 44 916 66 722	546.2% 1 671.4%	5 494 66 722 72 216	137.6%	66 356 5 860 72 216	1 662.3% - 1 809.0%	(11 716) 36 127 24 411	(40.0%) - (40.0%)	(146.9%) 84.7% 195.8%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment - Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 055	5.4%	1 075	5.5%	450	2.3%	17 086	86.9%	19 666	14.1%	-			
Trade and Other Receivables from Exchange Transactions - Electricity	540	5.5%	980	10.1%	300	3.1%	7 924	81.3%	9 744	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 761	5.6%	3 315	4.9%	3 106	4.6%	57 214	84.9%	67 395	48.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	561	4.4%	398	3.1%	322	2.5%	11 368	89.9%	12 649	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	566	4.0%	430	3.1%	372	2.7%	12 622	90.2%	13 990	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-				-		-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-		-				-		-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	720	4.6%	697	4.5%	320	2.1%	13 841	88.8%	15 578	11.2%	-	-	-	-
otal By Income Source	7 201	5.2%	6 896	5.0%	4 869	3.5%	120 056	86.4%	139 022	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	110	4.2%	211	8.0%	49	1.9%	2 263	85.9%	2 633	1.9%	-			-
Commercial	1 298	7.7%	1 168	6.9%	679	4.0%	13 785	81.4%	16 929	12.2%	-			-
Households	2 354	3.6%	2 454	3.7%	1 644	2.5%	59 592	90.2%	66 045	47.5%	-	-	-	-
Other	3 439	6.4%	3 063	5.7%	2 497	4.7%	44 415	83.2%	53 415	38.4%	-	-	-	-
Total By Customer Group	7 201	5.2%	6 896	5.0%	4 869	3.5%	120 056	86.4%	139 022	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 075	40.1%	-	-	2 525	14.3%	8 031	45.5%	17 631	44.6%
Bulk Water		-	-	-	-	-		-	-	-
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)	516	19.2%	-	-	-	-	2 176	80.8%	2 692	6.8%
Pensions / Retirement	915	100.0%	-	-	-	-	-	-	915	2.3%
Loan repayments		-	-	-	-	-		-	-	-
Trade Creditors	162	1.5%	-	-	1 499	13.9%	9 118	84.6%	10 779	27.3%
Auditor-General	381	16.1%	-	-	-	-	1 984	83.9%	2 365	6.0%
Other	3 865	75.1%	179	3.5%	1	-	1 104	21.4%	5 149	13.0%
Total	12 914	32.7%	179	.5%	4 025	10.2%	22 414	56.7%	39 531	100.0%

Contact Details		
Municipal Manager	Mr Thandi Shoba	013 253 7628
Financial Manager	Mr Sipho Mahlangu	013 253 7625

Source Local Government Database

MPUMALANGA: THEMBISILE HANI (MP315) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201:	3/14						201	2/13	
	Bud	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year 1	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue Properly rates Properly rates - penalties and collection charges Service charges - electricity revenue Service charges - subtractivity revenue Service charges - refuse revenue Service charges - other Interest searned - outstanding debtors Dividends received Fines	341 642 6 268 	334 832 6 268 - 37 600 - 1724 - 74 11 390 20 000 - 120	128 675 2 014 - - 9 149 341 745 - 20 304 4 263 - 92	37.7% 32.1% - 27.9% 23.6% -	114 512 1 260 . 8 887 296 586 17 2 059 7 858	33.5% 20.1% 	83 528 1 525 - - 6 330 201 260 - - 33 510 4 742 -	24.9% 24.3% 16.8% 15.1% 4.0% 4.5% 23.7%	111 086 9 125 - 6 455 243 753 - 271 1 446 4 965 - 68	33.2% 145.6% 	437 800 13 925 - - - - - - - - - - - - - - - - - - -	130.8% 222.2% 	79 991	71.7% .6% .5 .2.0% .2% .214.0%	(100.0%) - - 171 474.4%
Trues Licences and permits Agency services Transfers recognised - operational Other own revenue Gains on disposal of PPE	247 590 50 080	170 5 400 247 540 4 547	97 - 101 440 10 209	41.0%	45 82 356 11 066	33.3%	174 128 - 61 752 7 874	75.1% - 24.9% 173.2%	67 000 20 750	5.8% - 27.1% 456.3%	280 - 312 548 49 899	164.4% - 126.3% 1 097.3%	58 883 17 774	88.5% 39.4%	77.4%) (77.4%) - 13.8% 16.7%
Operating Expenditure Employee related costs Remunaristan of councillors Det impairment Depreciation and asset impairment Finance charges Bulk purchases Other Materials Contracted services Transfers and grants Other expenditure Loss on disposal of PPE	334 691 88 138 15 967 - 13 000 - 87 000 - 130 586	502 600 85 122 17 952 - 163 921 - 98 000 - 10 500 - 127 105	53 616 24 526 3 997	16.0% 27.8% 25.0% 	169 173 24 727 4 080 	50.5% 28.1% 25.6% 	101 133 22 989 5 294	20.1% 27.0% 29.5% - - - - - - - - - - - - - - - - - - -	92 504 23 238 4 610 	18.4% 27.3% 25.7% 21.0% 34.4%	416 426 95 480 17 981 - - 96 966 - 10 817 - 195 182	82.9% 112.2% 100.2% 98.9% 103.0%	88 454 22 001 4 028 - - - - - - - - - - - - - - - - - - -	83.8% 91.3% 102.0% 130.4%	5.6% 14.4%
Surplus/(Deficit)	6 950	(167 768)	75 059		(54 662)		(17 605)		18 582		21 374		(8 464)		
Transfers recognised - capital Contributions recognised - capital Contributed assets	109 275	112 114 - -	-	-	83 799 - -	76.7% - -	25 476 - -	22.7%	-	-	109 275 - -	97.5% - -	-	-	-
Surplus/(Deficit) after capital transfers and contributions	116 225	(55 654)	75 059		29 137		7 871		18 582		130 649		(8 464)		
Taxation		-	-	-											
Surplus/(Deficit) after taxation	116 225	(55 654)	75 059		29 137		7 871		18 582		130 649		(8 464)		
Attributable to minorities	-			-		-		-		-		-			-
Surplus/(Deficit) attributable to municipality	116 225	(55 654)	75 059		29 137		7 871		18 582		130 649		(8 464)		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	116 225	(55 654)	75 059		29 137		7 871		18 582		130 649		(8 464)		

						201	3/14						20	12/13	
	Bud	lget	First C	uarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure															
															(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Source of Finance	116 207	118 146	22 949	19.7%	11 584	10.0%	10 780	9.1%	18 840	15.9%	64 153	54.3%	57 697	96.6%	
National Government	116 207	118 146	22 949	19.7%	11 584	10.0%	10 780	9.1%	18 840	15.9%	64 153	54.3%	57 697	96.6%	(67.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-		-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Transfers recognised - capital	116 207	118 146	22 949	19.7%	11 584	10.0%	10 780	9.1%	18 840	15.9%	64 153	54.3%	57 697	96.6%	(67.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	116 207	118 146	22 949	19.7%	11 584	10.0%	10 780	9.1%	18 840	15.9%	64 153	54.3%	57 697	95.6%	
Governance and Administration	4 610	615	18	.4%	-	-	58	9.4%	-	-	75	12.2%	-	55.2%	-
Executive & Council	1 060		-	-		-		-		-	-	-		128.8%	-
Budget & Treasury Office	300	300	-	-		-	-	-		-	-	-	-	-	-
Corporate Services	3 250	315	18	.5%		-	58	18.3%		-	75	23.9%	-	29.5%	-
Community and Public Safety	4 830	630	3	.1%		-	74	11.7%		-	77	12.3%	-		-
Community & Social Services	4 830	630	3	.1%		-	74	11.7%		-	77	12.3%	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-		-		-		-	-	-	-	-	-
Housing	-	-	-	-		-	-	-		-	-	-	-	-	-
Health		-	-	-		-		-		-	-	-	-	-	-
Economic and Environmental Services	400	105 477	22 928	5 732.0%	11 584	2 895.9%	9 333	8.8%	18 840	17.9%	62 684	59.4%	56 950		
Planning and Development	400	105 477	22 928	5 732.0%	11 584	2 895.9%	9 333	8.8%	18 840	17.9%	62 684	59.4%	56 950	100.7%	(66.9%)
Road Transport		-	-	-		-		-		-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	106 367	11 423	-	-	-	-	1 316	11.5%	-	-	1 316	11.5%	748	42.0%	(100.0%)
Electricity	11 815	2 839	-	-		-	1 316	46.4%		-	1 316	46.4%		-	-
Water	67 512	2 632	-	-		-	-	-		-	-	-		-	
Waste Water Management	27 040	5 953	-	-	-	-	-	-	-	-	-	-	748	22.8%	(100.0%)
Waste Management	-	-	-	-		-	-	-		-	-	-		-	-
Other		-	-	-	-	-	-	-		-	-	-	-	-	-

						201	3/14						201	12/13	
	Bud		First C		Second		Third C		Fourth		Year t			Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	439 277	446 996	112 854	25.7%	177 602	40.4%	96 604	21.6%	75 353	16.9%	462 414	103.4%	79 991	34.6%	(5.8%)
Ralepayers and other Government - operating Government - capital	78 912 247 590 109 275	55 903 247 590 112 114	10 963 101 440	13.9% 41.0%	11 839 79 856 83 799	15.0% 32.3% 76.7%	8 801 61 752 25 476	15.7% 24.9% 22.7%	6 865 67 000	12.3% 27.1%	38 468 310 048 109 275	68.8% 125.2% 97.5%	17 998 58 883	9.8% 108.9% 10.2%	(61.9%) 13.8%
Interest Dividends Payments Suppliers and employees	3 500 - (352 319) (352 319)	31 390 - (338 655) (338 655)	451 (49 461) (49 461)	12.9% - 14.0% 14.0%	2 108 (179 484) (179 484)	60.2% - 50.9% 50.9%	575 (102 762) (102 762)	1.8% - 30.3% 30.3%	1 488 - (89 826) (89 826)	4.7% - 26.5% 26.5%	4 622 (421 534) (421 534)	14.7% - 124.5% 124.5%	3 110 (88 454) (86 409)		(52.1%) - 1.6% 4.0%
Finance charges Transfers and grants Net Cash from/(used) Operating Activities	86 958	108 341	63 393	72.9%	(1 882)	(2.2%)	(6 158)	(5.7%)	(14 473)	(13.4%)	40 880	37.7%	(2 045)	-	(100.0%)
Cash Flow from Investing Activities					()	(==::)	()	(2.1.15)	(,	(101119)			(=,		
Receipts Proceeds on disposal of PPE Decrease in non-current dieblors Decrease in other non-current receivables Decrease (norease) in non-current investments				-		-				-		-		-	-
Payments Capital assets Net Cash from/(used) Investing Activities	-	(117 287) (117 287) (117 287)		-	-	-	(1 452) (1 452) (1 452)	1.2% 1.2% 1.2%	-		(1 452) (1 452) (1 452)	1.2% 1.2% 1.2%		-	-
Cash Flow from Financing Activities Receipts Short ferm loars Borrowing long termhefinancing Increases (discressive) in consumer deposits Payments Respayment of borrowing Rec Cash from/(Lesed) Financing Activities			-	- - - - -		- - - - -				-			-	- - - - -	- - - - -
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	86 958 - 86 958	(8 946) (8 946)	63 393 - 63 393	72.9% - 72.9%	(1 882) 63 393 61 511	(2.2%) - 70.7%	(7 610) 61 511 53 901	85.1% (602.5%)	(14 473) 53 901 39 428	161.8% - (440.7%)	39 428 39 428	(440.7%) - (440.7%)	(8 464) 100 819 92 356	20.5%	(46.5%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 027	1.7%	1 951	1.6%	1 958	1.6%	114 590	95.1%	120 526	40.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-		-		-	-	220	100.0%	220	.1%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	8 043	18.4%	507	1.2%	505	1.2%	34 595	79.3%	43 651	14.6%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	115	1.5%	114	1.5%	113	1.5%	7 077	95.4%	7 418	2.5%	-	-	-	
Receivables from Exchange Transactions - Waste Management	15 026	41.9%	249	.7%	249	.7%	20 367	56.7%	35 891	12.0%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-			-		-		-	-	-	-	
Interest on Arrear Debtor Accounts	1 679	2.4%	1 654	2.4%	1 630	2.3%	64 676	92.9%	69 639	23.2%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-		-		-	-	-	-	
Other	2 441	10.9%	180	.8%	326	1.5%	19 377	86.8%	22 323	7.4%	-	-	-	
Total By Income Source	29 332	9.8%	4 655	1.6%	4 781	1.6%	260 902	87.1%	299 669	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	315	14.0%	53	2.4%	53	2.4%	1 831	81.3%	2 252	.8%	-	-	-	
Commercial	2 745	23.0%	178	1.5%	181	1.5%	8 815	74.0%	11 919	4.0%	-	-	-	
Households	21 913	14.6%	2 590	1.7%	2 591	1.7%	123 491	82.0%	150 584	50.3%	-	-	-	
Other	4 358	3.2%	1 834	1.4%	1 956	1.4%	126 765	94.0%	134 913	45.0%	-	-	-	
Total By Customer Group	29 332	9.8%	4 655	1.6%	4 781	1.6%	260 902	87.1%	299 669	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	308	100.0%	-	-		-	-	-	308	1.9%
Bulk Water	13 422	100.0%	-			-			13 422	82.9%
PAYE deductions	-	-	-	-	-	-	-	-		-
VAT (output less input)	-	-	-			-			-	-
Pensions / Retirement	-	-	-			-			-	-
Loan repayments	-	-	-			-			-	-
Trade Creditors	2 458	100.0%	-	-	-	-	-	-	2 458	15.2%
Auditor-General	-	-	-			-			-	-
Other		-	-	-	-		-	-	-	
Total	16 188	100.0%			-				16 188	100.0%

Contact Details
Municipal Manager
Financial Manager

Source Local Government Database

MPUMALANGA: DR J.S. MOROKA (MP316) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201:	3/14						201	2/13	
	Buc	iget	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue and Expenditure	371 055	335 840	104 392	28.1%	79 639	21.5%	89 373	26.6%	28 104	8.4%	301 508	89.8%	10 673	90.6%	163.3%
	6 099	333 640 6 099	601	9.9%	1 812	21.3%	1 298	20.0%	1985	32.5%	5 696	93.4%	10 073	.1%	
Property rates Property rates - penalties and collection charges	6 099	6 099	601	9.9%	1 812	29.7%	1 298	21.3%	1 985	32.5%	5 696	93.4%	-	.1%	(100.03)
Service charges - electricity revenue	-	-	-			-	-		-	-		-		_	-
Service charges - valer revenue	51 415	26 577	2 823	5.5%	6 570	12.8%	6 403	24.1%	4 196	15.8%	19 993	75.2%	111	1.6%	3 697.09
Service charges - water revenue Service charges - sanitation revenue	2 050	20 377	279	13.6%	548	26.7%	427	24.170	926	13.0%	2 180	73.270		1.0%	(100.0%
Service charges - refuse revenue	2 565	2 300	294	11.5%	865	33.7%	832	36.2%	743	32.3%	2 734	118.9%	15	1.6%	4 706.19
Service charges - other	210	180	42	19.8%	37	17.4%	43	23.8%	21	11.8%	142		41	9.5%	(48.99
Rental of facilities and equipment	210	165	39	18.4%	206	98.3%	38	23.3%	32	19.3%	315		34	133.6%	(5.99
Interest earned - external investments	12 400	10 400	2 695	21.7%	2 077	16.7%	10 659	102.5%	1 816	17.5%	17 246		7 909		(77.09
Interest earned - outstanding debtors	9 000	9 000	1 199	13.3%	3 611	40.1%	2 476	27.5%	5 759	64.0%	13 045	144.9%	4	-	155 466.39
Dividends received		-	-	-		-	-	-	-	-	-	-	-	-	-
Fines	250	250	53	21.2%	56	22.3%	31	12.2%	41	16.3%	180	71.9%	71	89.6%	(42.39
Licences and permits	900	2 404	457	50.7%	680	75.6%	891	37.1%	1 139	47.4%	3 167	131.7%	785	272.7%	45.25
Agency services	342	340	-	-	367	107.4%	175	51.5%	132	38.9%	675	198.5%	350	366.6%	(62.29
Transfers recognised - operational	273 625	273 625	95 178	34.8%	59 829	21.9%	62 976	23.0%	-		217 983	79.7%	-	94.6%	-
Other own revenue	11 989	4 500	734	6.1%	2 980	24.9%	3 123	69.4%	11 314	251.4%	18 151	403.4%	1 354	117.1%	735.59
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	332 583	554 139	68 830	20.7%	76 837	23.1%	74 763	13.5%	115 875	20.9%	336 305	60.7%	72 900	84.0%	58.99
Employee related costs	107 851	123 190	29 470	27.3%	30 158	28.0%	30 307	24.6%	31 176	25.3%	121 112	98.3%	27 070	89.1%	15.29
Remuneration of councillors	15 604	16 094	3 593	23.0%	3 645	23.4%	3 958	24.6%	3 835	23.8%	15 032	93.4%	3 648	92.0%	5.19
Debt impairment	34 000	34 000	-	-		-	-		-		-		-	-	-
Depreciation and asset impairment	-	140 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-		-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	21 325	24 800	6 230	29.2%	6 076	28.5%	1 825	7.4%		19.8%	19 039	76.8%	36 159	583.6%	(86.49
Contracted services	13 340	7 500	1 069	8.0%	9 294	69.7%	5 538	73.8%	4 521	60.3%	20 422	272.3%	270		1 577.3
Transfers and grants	45 473		887	2.0%	2 450	5.4%	10 204		29 999		43 541		447		6 607.29
Other expenditure	94 989	208 555	27 581	29.0%	25 213	26.5%	22 931	11.0%	41 434	19.9%	117 159	56.2%	5 306	18.4%	681.0
Loss on disposal of PPE	-	•		-	•	-		-		•	-	-		-	-
Surplus/(Deficit)	38 472	(218 299)	35 562		2 802		14 610		(87 770)		(34 797)		(62 227)		
Transfers recognised - capital	110 100	156 900	494	.4%	200	.2%	56 740	36.2%	-	-	57 434	36.6%	-	74.5%	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	148 572	(61 399)	36 056		3 002		71 350		(87 770)		22 638		(62 227)		
Taxation	-			-		-		-	-		-	-		-	-
Surplus/(Deficit) after taxation	148 572	(61 399)	36 056		3 002		71 350		(87 770)		22 638		(62 227)		
Attributable to minorities	-	-	-	-	-		-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	148 572	(61 399)	36 056		3 002		71 350		(87 770)		22 638		(62 227)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-		-	-	-			-
Surplus/(Deficit) for the year	148 572	(61 399)	36 056		3 002		71 350		(87 770)		22 638		(62 227)		

						201	3/14						201	12/13	
	Bud	lget	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
												9			1
Capital Revenue and Expenditure															
Source of Finance	129 881	190 985	1 737	1.3%	40 689	31.3%	18 740	9.8%	49 897	26.1%	111 063	58.2%	42 579		
National Government	110 100	100 419	-	-	37 673	34.2%	14 332	14.3%	37 234	37.1%	89 240	88.9%	40 178	67.1%	(7.3%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		14 825	-	-	-	-	4 204	28.4%	2 958	19.9%	7 162	48.3%	-	-	(100.0%)
Transfers recognised - capital	110 100	115 244	-	-	37 673	34.2%	18 536	16.1%	40 192	34.9%	96 402	83.6%	40 178	60.9%	
Borrowing	-	-	-	-	-	-	-	-	412	-	412	-	-	-	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	19 781	75 740	1 737	8.8%	3 016	15.2%	204	.3%	9 293	12.3%	14 249	18.8%	2 402	-	287.0%
Capital Expenditure Standard Classification	129 881	190 985	1 737	1.3%	40 689	31.3%	18 740	9.8%	49 897	26.1%	111 063	58.2%	42 579	53.4%	17.2%
Governance and Administration		-	-		-	-	-	-		-	-	-	-	-	-
Executive & Council		-	-	-		-	-	-		-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety Community & Social Services	19 900 16 000	26 451 22 150	801 801	4.0% 5.0%	1 480 1 287	7.4% 8.0%	204 204	.8%	15 274 12 473	57.7% 56.3%	17 758 14 764	67.1% 66.7%	21 637 12 314	135.2%	(29.4%) 1.3%
Sport And Recreation		-	-	-		-		-		-	-	-	-	-	-
Public Safety	3 900	4 301	-	-	193	4.9%		-	2 801	65.1%	2 994	69.6%	9 323	87.0%	(70.0%)
Housing			-	-		-		-		-	-	-	-	-	-
Health		-	-	-		-	-	-		-	-	-	-	-	-
Economic and Environmental Services	1 000	53 475	-	-	3 079	307.9%	676	1.3%	660	1.2%	4 414	8.3%	-	3.9%	
Planning and Development	1 000	4 448	-	-	3 079	307.9%	676	15.2%	660	14.8%	4 414	99.2%	-	-	(100.0%)
Road Transport		49 027	-	-		-	-	-		-	-	-	-	-	-
Environmental Protection		-	-	-		-	-	-		-	-	-	-	-	-
Trading Services	108 981	111 058	936	.9%	36 131	33.2%	17 860	16.1%	33 963	30.6%	88 890	80.0%	20 138	46.6%	
Electricity	-	-	-	-	-	-	-	-	66	-	66	-	-	-	(100.0%)
Water	60 803	89 858	-	-	29 643	48.8%	10 306	11.5%	10 276	11.4%	50 226	55.9%	14 940	42.2%	
Waste Water Management	44 248	21 200	936	2.1%	6 389	14.4%	7 554	35.6%	23 621	111.4%	38 500	181.6%	5 198	57.8%	354.4%
Waste Management	3 930	-	-	-	99	2.5%	-	-		-	99	-		-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	805	-	(100.0%)

						201								12/13	
	Buc	lget	First C	uarter	Second	Quarter	Third C		Fourth	Quarter		o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	481 143	492 740	153 542	31.9%	188 227	39.1%	167 284	33.9%	92 280	18.7%	601 333	122.0%	10 673	82.0%	764.6%
Ratepayers and other Government - operating Government - capital Interest	87 756 265 848 115 143 12 396	42 815 273 625 156 900 19 400	42 437 95 178 13 230 2 697	48.4% 35.8% 11.5% 21.8%	75 671 65 292 45 187 2 077	86.2% 24.6% 39.2% 16.8%	91 465 62 976 1 050 11 793	213.6% 23.0% .7% 60.8%	24 928 8 639 54 052 4 661	58.2% 3.2% 34.4% 24.0%	234 502 232 085 113 519 21 227	547.7% 84.8% 72.4% 109.4%	2761 7913	17.5% 94.9% 74.2% 202.7%	803.0% (100.0%) (100.0%) (41.1%)
Dividends Payments Suppliers and employees Finance charges	(332 580) (279 108)	(554 139) (498 126)	(77 656) (76 769)	23.3% 27.5%	(141 037) (139 846)	42.4% 50.1%	(68 080) (66 766)	12.3% 13.4%	(109 175) (92 353)	19.7% 18.5%	(395 947) (375 735)	71.5% 75.4%	(72 900) (72 151)	84.0%	49.8% 28.0%
Transfers and grants Net Cash from/(used) Operating Activities	(53 472) 148 563	(56 013) (61 399)	(887) 75 886	1.7%	(1 190) 47 190	2.2%	(1 313) 99 204	2.3%	(16 822)	30.0% 27.5%	(20 213) 205 385	36.1% (334.5%)	(749) (62 227)	78.4%	2 145.9% (72.8%)
Cash Flow from Investing Activities	140 303	(01 377)	73 000	31.170	47 170	31.070	77 204	(101.070)	(10 073)	27.570	203 303	(334.370)	(02 221)	70.470	(72.070)
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments	-	- - -	-	- - -	- - -	- - -			- - -	-				12.9% 12.9% - -	- - -
Payments Capital assets Net Cash from/(used) Investing Activities	(129 876) (129 876) (129 876)	(190 985) (190 985) (190 985)	(1 794)	1.4% 1.4% 1.4%	(52 618) (52 618) (52 618)	40.5% 40.5% 40.5%	(35 020) (35 020) (35 020)	18.3% 18.3% 18.3%	(63 735) (63 735) (63 735)	33.4%	(153 168) (153 168) (153 168)	80.2%	(42 579) (42 579) (42 579)	42.2%	49.7%
	(129 876)	(190 985)	(1 /94)	1.476	(52 6 18)	40.5%	(35 020)	18.3%	(63 /35)	33.4%	(153 168)	80.2%	(42 579)	42.3%	49.7%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-	-	- - - -	- - -	- - -			-	-				- - -	
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	-		-	-		-	-		-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	18 687 85 106 103 793	(252 384) (252 384)	74 092 74 092	396.5% 71.4%	(5 428) 74 092 68 664	(29.0%) 87.1% 66.2%	64 184 68 664 132 848	(25.4%)	(80 630) 132 848 52 218	31.9% (20.7%)	52 218 52 218	(20.7%) · (20.7%)	(104 805) 171 426 66 621	(1 134.5%) (1 280.7%)	(23.1%) (22.5%) (21.6%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi		Impairment -E Council	
R thousands	Amount	92	Amount	9/	Amount	94	Amount	Q/	Amount	Q¢.	Amount	turs o/	Amount	"W
Debtors Age Analysis By Income Source	Amount		Amount	70	Amount		Amount	70	Alliount	70	Amount	70	Amount	70
Trade and Other Receivables from Exchange Transactions - Water	1 536	2.9%	2 112	4.0%	1 649	3.1%	47 306	89.9%	52 602	31.5%	-	_	_	
Trade and Other Receivables from Exchange Transactions - Electricity		-	-				-			-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	558	1.9%	528	1.8%	515	1.8%	27 356	94.5%	28 957	17.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	225	1.6%	223	1.6%	244	1.7%	13 462	95.1%	14 155	8.5%	-	-	-	
Receivables from Exchange Transactions - Waste Management	263	1.8%	261	1.8%	244	1.7%	13 804	94.7%	14 573	8.7%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1 208	2.8%	1 229	2.8%	1 193	2.7%	39 749	91.6%	43 378	26.0%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-			-	-			-	-	-	-	
Other	379	2.8%	369	2.8%	250	1.9%	12 393	92.6%	13 390	8.0%	-	-	-	
Total By Income Source	4 168	2.5%	4 721	2.8%	4 094	2.5%	154 070	92.2%	167 054	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	1 702	10.9%	1 087	6.9%	1 168	7.5%	11 700	74.7%	15 658	9.4%	-	-	-	
Commercial	238	2.6%	225	2.4%	214	2.3%	8 630	92.7%	9 306	5.6%	-	-	-	
Households	2 209	1.6%	3 389	2.4%	2 692	1.9%	133 259	94.1%	141 549	84.7%	-	-	-	
Other	19	3.5%	20	3.7%	20	3.7%	481	89.1%	541	.3%	-	-	-	
Total By Customer Group	4 168	2.5%	4 721	2.8%	4 094	2.5%	154 070	92.2%	167 054	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9) Days	Over 9	0 Days	Tot	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water		-	-			-	-	-		-
PAYE deductions		-	-			-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement		-	-			-	-	-		-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General		-	-			-	-	-		-
Other	30	100.0%	-	-	-	-	-	-	30	100.0%
Total	30	100.0%						-	30	100.0%

Municipal Manager
Cinomaial Manager

Contact Details			
Municipal Manager	ZG Skhosana (acting)	013 973 1101	
Financial Manager	VR Rila (Acting CEO)	013 973 1101	

Source Local Government Database

MPUMALANGA: NKANGALA (DC31) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201:	3/14						201	2/13	
	Buc	laet	First 0	Quarter	Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue Proporty rates Proporty rates Proporty rates Service charges- electricity revenue Service charges- electricity revenue Service charges- veider revenue Service charges- sanitation revenue Service charges- sanitation revenue Service charges- orbital revenue Service descriptions Service descriptions Service charges- orbital revenue Service descriptions Service charges-	333 623 	335 642 - - - - - - - 79 18 560	133 464 20 4 368	40.0% - - - - - - 20.0% 24.2%	110 013 - - - - - - - - 21 4 612	33.0% - - - - - - - 20.6% 25.5%	81 208 - - - - - - - 20 3 271	24.2% - - - - - - - 25.9% 17.6%	6 700 - - - - - - - 23 4 615	2.0% 29.7% 24.9%	331 385 - - - - - - - - 84 16 866	98.7% 	6 123 - - - - - - - 17 4 452		34.5%
Interest earned - outstanding debtors Dividendin recovered Fines Licences and permits Agency services Transfers recognized - operational Other own revenue Gains on disposal of PPE	313 592 1 866	314 652 2 351	129 088 (13)	41.2%	104 959 422	33.5%	0 - - - 77 798 119	24.7%	0 - - - 205 1 856	.1%	0 - - - 312 050 2 385	99.2%	233 	1 312.4% - - - 104.0% 451.0%	(78.6%)
Operating Expenditure Employer institute consults Remarkation of consulties Delst impairment Despeciation and asset impairment Finance charges Bulk purchases Other Materials Contracted services Transfers and grants Other openditure Loss on disposal of PPE	733 471 121 101 14 579 20 6 861 5 778 - 709 10 899 439 454 134 069	599 667 102 184 11 675 20 10 167 5 778 - - - - - - - - - - - - - - - - - -	80 133 15 157 2 737 - 2 032 1 323 - 60 553 35 566 22 705	10.9% 12.5% 18.8% - 29.6% 22.9% - 8.4% 5.1% 8.1%	105 878 15 792 2 764 - 2 2099 1 224 - 114 4 2 051 53 776 28 058	14.4% 13.0% 19.0% - 30.6% 21.2% - 16.0% 18.8% 12.2% - 20.9%	87 646 16 438 1 933 - 1 399 1 090 - 1 99 853 45 991 1 9 922	14.6% 16.1% 16.6% - 13.8% 18.9% - 2.2% 7.9% 14.5%	138 662 13 152 4 128 2 741 992 - 43 1 378 71 082 38 491 6 655	23.1% 12.9% 35.4% - 27.0% 17.2% - 4.9% 12.8% 22.4% 27.2%	412 319 60 539 11 561 - 8 272 4 629 - 236 4 835 206 415 109 176 6 655	68.8% 59.2% 99.0% - 81.4% 80.1% - 26.4% 44.9% 65.2% 77.2%	103 168 14 373 2 717 5 1 915 2 537 - 62 2 1 661 63 771 16 126	57.2% 78.2% 87.6% 10.4% 95.6% 184.4% 3.2% (2.241.6%) 309.0% 45.7%	(8.5%) 51.9% (100.0%) 43.1% (60.9%) (29.5%) (17.0%)
Surplus/(Deficit)	(399 847)	(264 025)	53 331		4 135		(6 438)		(131 962)		(80 934)		(97 045)		
Transfers recognised - capital Contributions recognised - capital Contributed assets	-		237	-	95 - -	-	-		(331)	-		-		-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(399 847)	(264 025)	53 567		4 230		(6 438)		(132 294)		(80 934)		(97 045)		
Taxation				-											-
Surplus/(Deficit) after taxation	(399 847)	(264 025)	53 567		4 230		(6 438)		(132 294)		(80 934)		(97 045)		
Attributable to minorities	-		-	-	-		-	-	-		-	-	-		1 -
Surplus/(Deficit) attributable to municipality	(399 847)	(264 025)	53 567		4 230		(6 438)		(132 294)		(80 934)		(97 045)		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(399 847)	(264 025)	53 567		4 230		(6 438)		(132 294)		(80 934)		(97 045)		

						201:	3/14						201	12/13	
	Buc	iget	First C	luarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
														9	
Capital Revenue and Expenditure															
Source of Finance	56 338	43 234	100	.2%	2 405	4.3%	1 001	2.3%	2 636	6.1%	6 141	14.2%	929	14.8%	183.7%
National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 338	43 234	100	.2%	2 405	4.3%	1 001	2.3%	2 636	6.1%	6 141	14.2%	929	14.8%	183.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 338	43 234	100	.2%	2 405	4.3%	1 001	2.3%	2 636	6.1%	6 141	14.2%	929	14.8%	183.7%
Governance and Administration	5 536	5 461	96	1.7%	104	1.9%	2	-	55	1.0%	257	4.7%	735	217.7%	(92.5%)
Executive & Council	2 138	2 062	-	-	3	.1%	2	.1%		-	4	.2%	336	61.4%	(100.0%)
Budget & Treasury Office	12	12	39	324.3%	16	135.8%		-	10	86.0%	66	546.1%	80	1 179.4%	(87.2%)
Corporate Services	3 387	3 387	57	1.7%	85	2.5%		-	45	1.3%	187	5.5%	318	355.4%	
Community and Public Safety Community & Social Services	35 267 400	37 023 100	4		2 302 15	6.5% 3.7%	999	2.7%	2 580	7.0%	5 885 15	15.9% 15.0%	152 152		
Sport And Recreation		-	-	-	-	-	-	-		-	-	-	-	-	-
Public Safety	34 867	36 923	4	-	2 287	6.6%	999	2.7%	2 580	7.0%	5 870	15.9%	-	-	(100.0%)
Housing		-	-	-	-	-	-	-		-	-	-	-	-	-
Health		-	-	-		-		-		-	-	-	-	-	-
Economic and Environmental Services	15 535	750	-	-	-	-	-	-	-	-	-	-	43	13.1%	(100.0%)
Planning and Development	20	30	-	-		-		-		-	-		43	1 935.0%	(100.0%)
Road Transport	15 095	-	-	-		-		-		-	-	-	-	-	-
Environmental Protection	420	720	-	-		-		-		-	-		-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						201	3/14						201	12/13	
	Bud		First C		Second		Third C		Fourth			o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	333 623	335 642	132 097	39.6%	111 809	33.5%	81 208	24.2%	10 338	3.1%	335 452	99.9%	6 123	99.4%	68.8%
Ralepayers and other Government - operating Government - capital	1 966 313 592 -	2 430 314 652	336 129 088	17.1% 41.2%	603 104 899	30.7% 33.5%	77 574 362	3 192.2% .1%	(75 523) 79 554	(3 107.8%) 25.3%	2 991 313 904	123.1% 99.8%	711 960	108.0% 100.0%	8 186.2%
Interest Dividends Payments	18 065 (726 590)	18 560 - (549 057)	2 673 - (83 072)	14.8% - 11.4%	6 307 (109 760)	34.9% - 15.1%	3 271 - (87 759)	17.6% - 16.0%	6 306 (116 146)	34.0% - 21.2%	18 557 - (396 737)	100.0% - 72.3%	4 452 (91 576)	88.1% - 57.7%	41.7% - 26.8%
Suppliers and employees Finance charges Transfers and grants	(281 358) (5 778) (439 454)	(226 511) (5 778) (316 768)	(51 724) (1 190) (30 158)	18.4% 20.6% 6.9%	(49 471) (1 224) (59 065)	17.6% 21.2% 13.4%	(40 677) (1 090) (45 991)	18.0% 18.9% 14.5%	63 603 (2 272) (177 477)	(28.1%) 39.3% 56.0%	(78 269) (5 777) (312 691)	34.6% 100.0% 98.7%	(25 268) (2 537) (63 771)	78.8% 183.9% 47.6%	(351.7%) (10.4%) 178.3%
Net Cash from/(used) Operating Activities	(392 967)	(213 415)	49 025	(12.5%)	2 049	(.5%)	(6 551)	3.1%	(105 808)	49.6%	(61 285)	28.7%	(85 453)	(12.0%)	23.8%
Cash Flow from Investing Activities															
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	5 933	1 837	-	- - -	- - -	-	- - -	-	- - -	-	-	-		-	
Decrease (increase) in non-current investments Payments Capital assets Net Cash from/(used) investing Activities	5 933 (56 338) (56 338) (50 405)	1 837 (43 234) (43 234) (41 397)	(52) (52) (52)	.1% .1%	(2 453) (2 453) (2 453)	4.4% 4.4% 4.9%	(1 001) (1 001)	2.3% 2.3% 2.4%	(2 584) (2 584) (2 584)	6.0% 6.0%	(6 090) (6 090) (6 090)	14.1% 14.1% 14.7%	(929) (929) (929)	25.9%	178.2%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term#efinancing	-			-		-		-	-			-	-	-	-
Increase (decrease) in consumer deposits Payments Repayment of borrowing Net Cash from/fused) Financing Activities	(4 874) (4 874) (4 874)	(4 874) (4 874) (4 874)	(1 543)	31.6% 31.6% 31.6%	(1 302) (1 302) (1 302)	26.7% 26.7% 26.7%	(1 543) (1 543) (1 543)	31.6% 31.6% 31.6%	(1 401) (1 401) (1 401)	28.7% 28.7% 28.7%	(5 788) (5 788) (5 788)	118.7% 118.7% 118.7%	(2 822) (2 822) (2 822)	106.1%	(50.4%) (50.4%) (50.4%)
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	(448 246) 515 672 67 425	(259 687) 466 052 206 365	47 430 466 052 513 482	(10.6%) 90.4% 761.6%	(1 706) 513 482 511 776	.4% 99.6% 759.0%	(9 094) 511 776 502 682	3.5% 109.8% 243.6%	(109 793) 502 682 392 889	42.3% 107.9% 190.4%	(73 163) 466 052 392 889		(89 205) 545 288 456 083		23.1% (7.8%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-		-	-			-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-		-	-			-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-		-	-			-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	9	48.0%	9	52.0%	-	-	-	-	18	.1%	-	-	-	
Interest on Arrear Debtor Accounts	0	52.6%	0	47.4%	-			-	0	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-	-	-	-	-	-	-	-	
Other	23 051	100.0%	-		-	-	-	-	23 051	99.9%	-	-	-	
Total By Income Source	23 059	100.0%	9		-				23 068	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	22 964	100.0%	9	-	-				22 973	99.6%		-	-	
Commercial			-	-	-							-	-	
Households			-	-	-							-	-	
Other	95	100.0%		-	-	-	-	-	95	.4%	-	-		
Total By Customer Group	23 059	100.0%	Q						23 068	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-		-		-	-	-
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement		-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	26 557	100.0%	-	-		-			26 557	91.1%
Auditor-General	-	-	-	-	-	-		-	-	-
Other	2 602	100.0%		-	-	-		-	2 602	8.9%
Total	29 159	100.0%				-		-	29 159	100.0%

Contact Details
Municipal Manager
Financial Manager

ancial Manager Mrs A L Stander 013 249 2015

Source Local Government Database

MPUMALANGA: THABA CHWEU (MP321) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	3/14						201	2/13	
	Bud	laet	First 0	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue and Expenditure	294 560	325 268	105 493	35.8%	66 128	22.4%	65 802	20.2%	48 602	14.9%	286 025	87.9%	39 550	98.3%	22.9%
Property rates	294 300 34 927	30 364	26 562	76.1%	(5)		92	.3%	40 0UZ 54	14.976	26 703	87.9%	39 330	90.3%	22.976
Property rates Property rates - penalties and collection charges	34 927	30 304	20 302	/0.1%	(5)	-	92	.376	34	.276	26 703	07.9%	2	90.3%	2 137.1%
Service charges - electricity revenue	120 155	119 802	26 192	21.8%	26 708	22.2%	26 730	22.3%	27 661	23.1%	107 291	89.6%	12 099	94.3%	128.6%
Service charges - valer revenue	16 693	30 828	7 737	46.3%	6 521	39.1%	6 923	22.5%	6 487	21.0%	27 669	89.8%	3 948	79.6%	64.3%
Service charges - sanitation revenue	9 656	11 331	2 270	23.5%	2 451	25.4%	2 460	21.7%	2 439	21.5%	9 621	84.9%	1 401	92.4%	74.1%
Service charges - refuse revenue	10 084	12 858	2 553	25.3%	2 808	27.8%	2 780	21.6%	2 760	21.5%	10 901	84.8%	1 417	76.2%	94.89
Service charges - other					80		0	-			80				
Rental of facilities and equipment	150	2 5 4 3	529	352.4%	521	347.0%	524	20.6%	608	23.9%	2 183	85.8%	72		741.69
Interest earned - external investments		195	47		28	-	1	.3%	13	6.6%	89				(100.0%
Interest earned - outstanding debtors	3 892	7 068	1 498	38.5%	1 447	37.2%	1 388	19.6%	1 447	20.5%	5 780	81.8%	967		49.6%
Dividends received	-	-	-	-		-	-	-	-	-		-		-	-
Fines	1 648	1 742	493	29.9%	240	14.5%	298	17.1%	308	17.7%	1 339	76.8%	147	-	109.79
Licences and permits	-	-	202	-	-	-	-	-	2 715	-	2 917	-	95	-	2 754.59
Agency services	6 000	23 244	1 715	28.6%	4 491	74.8%	3 932	16.9%	510	2.2%	10 649	45.8%	-	-	(100.0%
Transfers recognised - operational	89 538	83 683	35 123	39.2%	20 248	22.6%	20 299	24.3%	1 864	2.2%	77 534	92.7%	18 969	101.5%	(90.2%
Other own revenue	1 816	1 561	571	31.4%	591	32.5%	376	24.1%	1 734	111.0%	3 271	209.5%	432	34.0%	301.69
Gains on disposal of PPE	-	48	-	-	-	-	-	-		-	-	-	-	-	-
Operating Expenditure	308 733	515 440	93 442	30.3%	90 746	29.4%	79 818	15.5%	91 090	17.7%	355 096	68.9%	43 425	95.0%	109.8%
Employee related costs	103 283	98 720	26 929	26.1%	26 233	25.4%	25 611	25.9%	25 975	26.3%	104 747	106.1%	16 577	118.5%	56.79
Remuneration of councillors	8 204	7 661	1 766	21.5%	1 836	22.4%	1 853	24.2%	1 804	23.5%	7 260	94.8%	1 121	59.0%	60.99
Debt impairment	3 095	12 932	-	-	-	-	894	6.9%	-	-	894	6.9%	-	-	-
Depreciation and asset impairment	18 237	44 187	-	-	-	-	1 039	2.4%	-	-	1 039	2.4%	-	-	-
Finance charges	2 640	1 564	5 217	197.6%	5 772	218.6%	5 823	372.3%	7 533	481.6%	24 345		1 360		454.19
Bulk purchases	100 938	236 000	35 084	34.8%	27 575	27.3%	14 160	6.0%	6 618	2.8%	83 436	35.4%	8 032	78.3%	(17.6%
Other Materials	9 968	-	-	-	-	-	-	-	2 246	-	2 246	-	461	-	387.49
Contracted services	32 770	32 602	11 326	34.6%	15 322	46.8%	8 030	24.6%	5 281	16.2%	39 960	122.6%	-	-	(100.0%
Transfers and grants		5 590	542		1 846		1 831	32.8%	858	15.4%	5 077	90.8%			(100.0%
Other expenditure	29 599	76 184	12 578	42.5%	12 162	41.1%	20 577	27.0%	40 775	53.5%	86 092	113.0%	15 874	107.7%	156.99
Loss on disposal of PPE		-	-	-	•	-	-	-	*	-	-	-		-	-
Surplus/(Deficit)	(14 172)	(190 172)	12 051		(24 618)		(14 016)		(42 489)		(69 071)		(3 875)		
Transfers recognised - capital	53 390	53 390	-	-	1 250	2.3%	-	-	37 265	69.8%	38 515	72.1%	-	64.0%	(100.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 218	(136 782)	12 051		(23 368)		(14 016)		(5 223)		(30 556)		(3 875)		
Taxation	-			-					-			-		-	
Surplus/(Deficit) after taxation	39 218	(136 782)	12 051		(23 368)		(14 016)		(5 223)		(30 556)		(3 875)		
Attributable to minorities	-	-					-			-	-		-		-
Surplus/(Deficit) attributable to municipality	39 218	(136 782)	12 051		(23 368)		(14 016)		(5 223)		(30 556)		(3 875)		
Share of surplus/ (deficit) of associate	-			-					-			-		-	
Surplus/(Deficit) for the year	39 218	(136 782)	12 051		(23 368)		(14 016)		(5 223)		(30 556)		(3 875)		

						201:	3/14						20	12/13	
	Buc	lget	First 0	Quarter	Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
R thousands												buuget		buuget	
Capital Revenue and Expenditure															
Source of Finance	57 438	56 338			5 119	8.9%	5 242	9.3%	35 591	63.2%	45 952	81.6%	-	16.7%	(100.0%)
National Government	53 390	53 390	-	-	4 946	9.3%	4 509	8.4%	35 591	66.7%	45 046	84.4%	-	55.7%	(100.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 390	53 390	-	-	4 946	9.3%	4 509	8.4%	35 591	66.7%	45 046	84.4%	-	55.7%	(100.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 048	2 948	-	-	173	4.3%	-	-	-	-	173	5.9%	-	15.0%	
Public contributions and donations	-	-	-	-	-	-	733	-	-	-	733	-	-	41.4%	-
Capital Expenditure Standard Classification	57 438	56 338		-	5 119	8.9%	5 242	9.3%	35 591	63.2%	45 952	81.6%		12.2%	
Governance and Administration	200		-	-	173	86.5%	733	-		-	906	-	-	5.9%	
Executive & Council	-		-		-	-		-		-	-		-	2.1%	
Budget & Treasury Office		-	-	-	-	-	-	-		-	-	-	-	28.6%	-
Corporate Services	200	-	-	-	173	86.5%	733	-		-	906	-	-	-	-
Community and Public Safety Community & Social Services	4 261 100	6 115 6 115	-	-	-		-		7 118 6 276	116.4% 102.6%	7 118 6 276	116.4% 102.6%	-	1.1%	
Sport And Recreation				-		-		-		-				_	
Public Safety	4 161			-		-		-	842	-	842			-	(100.0%
Housing				-		-		-		-	-			-	
Health	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	20 101	12 986	-	-	-	-	-	-	12 445	95.8%	12 445	95.8%	-	27.9%	(100.0%
Planning and Development			-	-	-	-		-		-	-	-	-	-	-
Road Transport	20 101	12 986	-	-	-	-	-	-	12 445	95.8%	12 445	95.8%	-	27.9%	(100.0%
Environmental Protection	-		-		-	-		-		-	-		-	-	-
Trading Services	32 875	37 236	-	-	4 946	15.0%	4 509	12.1%	16 028	43.0%	25 483	68.4%	-	16.9%	(100.0%
Electricity	1 900	5 261	-	-	-	-	154	2.9%	1 144	21.8%	1 298	24.7%	-	17.5%	
Water	24 851	24 851	-	-	4 946	19.9%	4 355	17.5%	14 883	59.9%	24 185	97.3%	-	17.4%	(100.0%
Waste Water Management	6 125	7 125	-	-	-	-	-	-	-	-	-	-	-	16.4%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-		-	-	-	-	-	-	-

						201	3/14						201	12/13	
	Buc	lget	First C	uarter	Second	Quarter	Third C	Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	225 047	378 658	89 198	39.6%	84 783	37.7%	101 037	26.7%	50 957	13.5%	325 975	86.1%	47 688	107.0%	6.9%
Ratepayers and other Government - operating Government - capital Interest	148 594 74 643 1 810	237 326 80 679 53 390 7 264	44 657 36 673 7 868	30.1% 49.1% -	52 934 20 699 11 150	35.6% 27.7% -	44 053 20 599 35 922 464	18.6% 25.5% 67.3% 6.4%	50 957	21.5%	192 601 77 971 54 940 464	81.2% 96.6% 102.9% 6.4%	47 688 - -	206.4% 42.5% 9.5% 2.0%	6.9%
Dividends Payments Suppliers and employees Finance charges Transfers and grants	(176 725) (175 821) (904)	(416 720) (409 566) (1 564) (5 590)	(68 973) (68 671) (119) (183)	39.0% 39.1% 13.1%	(80 558) (76 057) (4 501)	45.6% 43.3% 497.9%	(70 596) (67 541) (3 055)	16.9% 16.5% 195.3%	(51 669) (50 329) (619) (721)	12.4% 12.3% 39.6% 12.9%	(271 796) (262 599) (8 294) (904)	65.2% 64.1% 530.2% 16.2%	(31 125) (28 625) (2 500)	82.4% 55.1% 136.0%	66.0% 75.8% (100.0%) (71.2%)
Net Cash from/(used) Operating Activities	48 322	(38 062)	20 225	41.9%	4 225	8.7%	30 441	(80.0%)	(712)	1.9%	54 179	(142.3%)	16 564	198.5%	(104.3%)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (increase) in non-current investments					- - - -		- - - -		- - - -	-	- - - -	-	-	-	
Payments Capital assets	(20 069) (20 069)	(36 269) (36 269)	(15 083) (15 083)	75.2% 75.2%	(4 946) (4 946)	24.6% 24.6%	(12 683) (12 683)	35.0% 35.0%	(36 297) (36 297)	100.1% 100.1%	(69 009) (69 009)	190.3% 190.3%		-	(100.0%) (100.0%)
Net Cash from/(used) Investing Activities	(20 069)	(36 269)	(15 083)	75.2%	(4 946)	24.6%	(12 683)	35.0%	(36 297)	100.1%	(69 009)	190.3%	-	1 941.7%	(100.0%)
Cash Flow from Financing Activities Receipts Short term lears Borowing long termbefinancing Increase (decrease) in consumer deposits Payments Respirated thoroxing Rec Cash from(lused) Financing Activities			-		- - - - - -		- - - - -	-	- - - - - -	-		-	-	11.8% 11.8% 11.8%	-
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	28 253 (1 912) 26 341	(74 331) (1 912) (76 243)	5 142 235 5 377	18.2% (12.3%) 20.4%	(721) 5 377 4 655	(2.6%) (281.2%) 17.7%	17 758 4 655 22 414	(23.9%) (243.5%) (29.4%)	(37 009) 22 414 (14 595)	49.8% (1 172.3%) 19.1%	(14 830) 235 (14 595)	(12.3%)	16 564 123 479 140 042	178.7% 2.1% 56.1%	

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 546	5.7%	1 180	4.4%	1 089	4.0%	23 241	85.9%	27 055	24.3%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	2 447	7.8%	1 424	4.6%	1 463	4.7%	25 895	82.9%	31 229	28.1%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 081	4.7%	838	3.6%	830	3.6%	20 324	88.1%	23 073	20.8%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-		-			-		-		-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-		-	-	-	-			-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-			-		-		-	-	-	-	
Interest on Arrear Debtor Accounts	-		-			-		-		-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	
Other	1 338	4.5%	888	3.0%	1 028	3.4%	26 573	89.1%	29 827	26.8%	-	-	-	
Total By Income Source	6 411	5.8%	4 330	3.9%	4 410	4.0%	96 033	86.4%	111 184	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State		-	-				-	-			-	-	-	
Commercial		-	-				-	-			-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	6 411	5.8%	4 330	3.9%	4 410	4.0%	96 033	86.4%	111 184	100.0%	-	-	-	
Total By Customer Group	6 411	5.8%	4 330	3.9%	4 410	4.0%	96 033	86.4%	111 184	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	Days Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	16 884	8.1%	11 585	5.6%	10 817	5.2%	168 593	81.1%	207 879	62.9%
Bulk Water	-	-		-	-	-		-	-	-
PAYE deductions	-	-	1 213	16.3%	1 252	16.8%	4 971	66.9%	7 436	2.3%
VAT (output less input)	-	-		-	-	-		-	-	-
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-	-	-	2 134	100.0%	2 134	.6%
Trade Creditors	38 448	63.3%	304	.5%	81	.1%	21 880	36.0%	60 712	18.4%
Auditor-General	49	.7%	52	.7%	53	.7%	7 102	97.9%	7 255	2.2%
Other	1 125	2.5%	7 745	17.2%	1 402	3.1%	34 666	77.1%	44 938	13.6%
Total	56 506	17.1%	20 899	6.3%	13 604	4.1%	239 346	72.5%	330 355	100.0%

Contact Details		
Municipal Manager	Mr B S Koma	013 235 7333
Financial Manager	Mr N S Mabitsela (acting)	013 235 7371

Source Local Government Database

MPUMALANGA: MBOMBELA (MP322) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	3/14						201	2/13	
	Buc	laet	First 0	Duarter	Second	Quarter		Quarter	Fourth	Quarter	Year	o Date		Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue	1 611 452	1 649 752	441 775	27.4%	419 342	26.0%	392 207	23.8%	298 959	18.1%	1 552 283	94.1%	283 421	96.8%	5.5%
Properly rates	313 814	304 919	73 302	27.476	73 148	20.076	71 286	23.4%	72 980	23.9%	290 715	95.3%	70 360	97.8%	3.7%
Property rates - penalties and collection charges	313 014	304 919	73 302	23.476	73 140	23.3%	/1200	23.4%	12 900	23.9%	290 / 15	95.3%	70 300	97.0%	3.176
Service charges - electricity revenue	645 869	625 001	151 968	23.5%	146 433	22.7%	146 691	23.5%	148 496	23.8%	593 588	95.0%	134 321	97.0%	10.6%
Service charges - water revenue	31 792	29 984	6 814	21.4%	6 956	21.9%	6 433	21.5%	6 745	22.5%	26 949	89.9%	7 069	92.1%	(4.6%)
Service charges - sanitation revenue	17 494	17 982	3 980	22.8%	4 192	24.0%	3 844	21.4%	3 900	21.7%	15 916	88.5%	3 965	95.8%	(1.6%)
Service charges - refuse revenue	66 203	65 798	16 330	24.7%	16 295	24.6%	16 320	24.8%	16 141	24.5%	65 086	98.9%	14 844	100.2%	8.7%
Service charges - other				-		-				-		-			-
Rental of facilities and equipment	22 523	18 532	4 231	18.8%	4 263	18.9%	1 713	9.2%	1 642	8.9%	11 849	63.9%	3 494	49.6%	(53.0%)
Interest earned - external investments	5 780	3 956	335	5.8%	668	11.6%	736	18.6%	1 975	49.9%	3 714	93.9%	638	79.8%	209.3%
Interest earned - outstanding debtors Dividends received	24 525	20 458	5 046	20.6%	4 877	19.9%	5 832	28.5%	5 068	24.8%	20 823	101.8%	5 515	103.5%	(8.1%)
Fines	3 582	3 199	706	19.7%	980	27.4%	449	14.0%	846	26.4%	2 981	93.2%	1 318	117.2%	(35.9%)
Licences and permits	44	4	1	2.6%	1	1.5%	0	11.9%	2	54.4%	4	112.7%	9	73.3%	(76.8%)
Agency services	106 653	112 731	27 345	25.6%	27 916	26.2%	28 852	25.6%	32 262	28.6%	116 375	103.2%	26 283	105.4%	22.7%
Transfers recognised - operational	346 325	417 460	145 721	42.1%	124 505	36.0%	103 636	24.8%	4 161	1.0%	378 022	90.6%	493	91.6%	743.9%
Other own revenue	23 347	23 179	3 496	15.0%	8 259	35.4%	5 764	24.9%	4 953	21.4%	22 472	97.0%	14 822	168.4%	(66.6%)
Gains on disposal of PPE	3 500	6 551	2 501	71.5%	847	24.2%	652	10.0%	(213)	(3.2%)	3 788	57.8%	290	38.7%	(173.3%)
Operating Expenditure	1 849 620	1 777 472	357 744	19.3%	436 038	23.6%	423 543	23.8%	531 918	29.9%	1 749 244	98.4%	469 593	96.5%	13.3%
Employee related costs	450 543	433 649	102 575	22.8%	109 935	24.4%	114 092	26.3%	113 001	26.1%	439 604	101.4%	103 066	96.3%	9.6%
Remuneration of councillors	22 082	26 282	5 332	24.1%	5 205	23.6%	8 908	33.9%	6 446	24.5%	25 892	98.5%	5 261	100.1%	22.5%
Debt impairment	75 262	93 932	18 816	25.0%	5 452	7.2%	18 816	20.0%	18 816	20.0%	61 898	65.9%	20 729	107.5%	(9.2%)
Depreciation and asset impairment	282 004	228 668	55 291	19.6%	52 666	18.7%	52 437	22.9%	52 356	22.9%	212 750	93.0%	59 697	89.4%	(12.3%)
Finance charges	41 602	25 798	829	2.0%	10 784	25.9%	4 261	16.5%	8 426	32.7%	24 301	94.2%	10 934	85.4%	(22.9%)
Bulk purchases	402 743	409 223	93 361	23.2%	64 738	16.1%	95 460	23.3%	127 852	31.2%	381 412	93.2%	88 338	95.7%	44.7%
Other Materials Contracted services	37 738 290 835	45 291 288 214	10 479 36 707	27.8% 12.6%	12 628 90 226	33.5% 31.0%	11 546 68 744	25.5% 23.9%	11 097 105 361	24.5% 36.6%	45 750 301 037	101.0% 104.4%	11 350 73 328	99.5% 109.5%	(2.2%)
Contracted services Transfers and grants	290 835	288 214	36 707	12.6%	90 226	31.0%	6 182	23.9%	6 155	29.1%	22 700	104.4%	9 357	109.5%	(34.2%)
Other expenditure	221 209	205 254	33 985	15.4%	74 410	33.6%	43 098	21.0%	82 408	40.1%	233 901	114.0%	87 534	93.8%	(5.9%)
Loss on disposal of PPE	221207	203 234	33 703	13.476	74 410	33.070	43 070	21.070	02 400	40.170	233 701	114.070	07 334	73.070	(3.776)
Surplus/(Deficit)	(238 168)	(127 720)	84 030		(16 696)		(31 336)		(232 960)		(196 962)		(186 171)		
	394 816	444 898	22 288	5.6%	125 110	31.7%	(31 330)	(4.5%)	25 415	5.7%	152 933	34.4%	32 963	90.0%	(22.9%)
Transfers recognised - capital Contributions recognised - capital	394 816	444 898	22 288	5.6%	125 110	31.7%	(19 880)	(4.5%)	25 415	5.7%	152 933	34.4%	32 963	90.0%	(22.9%)
Contributions recognised - capital Contributed assets	-	-	-		-	-	-	-	-			-	-	-	-
		-	-		-	-			-	-	-		-		
Surplus/(Deficit) after capital transfers and contributions	156 648	317 178	106 319		108 414		(51 216)		(207 545)		(44 029)		(153 208)		
Taxation	-	-	-	-	*	-	-	-	*	-	-	-	-	-	-
Surplus/(Deficit) after taxation	156 648	317 178	106 319		108 414		(51 216)		(207 545)		(44 029)		(153 208)		
Attributable to minorities	-		-	-		-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	156 648	317 178	106 319		108 414		(51 216)		(207 545)		(44 029)		(153 208)		
Share of surplus/ (deficit) of associate		-		-		-				-	-	-			-
Surplus/(Deficit) for the year	156 648	317 178	106 319		108 414		(51 216)		(207 545)		(44 029)		(153 208)		

						201	3/14						201	12/13	
	Bud	lget	First 0	luarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure														,	
															(0.0.40)
Source of Finance	575 919	605 452	28 081	4.9%	84 599	14.7%	47 202	7.8%	54 750	9.0%	214 633	35.4%	114 304	50.2%	
National Government	332 813	441 456	20 086	6.0%	63 380	19.0%	34 713	7.9%	28 658	6.5%	146 837	33.3%	73 378	56.1%	(60.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	332 813	441 456	20 086	6.0%	63 380	19.0%	34 713	7.9%	28 658	6.5%	146 837	33.3%	73 378		
Borrowing	105 050	88 798	2 749	2.6%	7 067	6.7%	1 897	2.1%	14 971	16.9%	26 684	30.0%	10 930		
Internally generated funds	135 556	70 698	5 247	3.9%	13 611	10.0%	8 942	12.6%	6 395	9.0%	34 194	48.4%	28 354	36.8%	
Public contributions and donations	2 500	4 500	-	-	542	21.7%	1 650	36.7%	4 726	105.0%	6 917	153.7%	1 642	41.8%	187.8%
Capital Expenditure Standard Classification	575 919	605 452	28 081	4.9%	84 599	14.7%	47 202	7.8%	54 750	9.0%	214 632	35.4%	114 304	50.2%	
Governance and Administration	42 031	131 873	13 290	31.6%	35 189	83.7%	16 260	12.3%	6 220	4.7%	70 958	53.8%	35 466		
Executive & Council	3 821	5 577	8	.2%	1 252	32.8%	111	2.0%	38	.7%	1 409	25.3%	1 651	27.0%	
Budget & Treasury Office	10 450	5 211	90	.9%	357	3.4%	477	9.2%	428	8.2%	1 353	26.0%	-	-	(100.0%)
Corporate Services	27 760	121 085	13 191	47.5%	33 580	121.0%	15 672	12.9%	5 754	4.8%	68 197	56.3%	33 815		
Community and Public Safety	47 338	30 034	-	-	618	1.3%	1 303	4.3%	1 717	5.7%	3 638	12.1%	5 411	47.0%	
Community & Social Services	27 842	16 642	-	-		-	18	.1%	882	5.3%	900	5.4%	1 350		
Sport And Recreation	8 000	4 985	-	-	618	7.7%	1 285	25.8%	835	16.7%	2 738	54.9%	4 062		
Public Safety	11 495	7 095	-	-		-	-	-		-	-	-	-	.5%	
Housing		1 312	-	-		-	-	-		-	-	-	-	41.9%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	265 377	235 717	12 215	4.6%	38 025	14.3%	19 445	8.2%	22 794	9.7%	92 479	39.2%	52 048		
Planning and Development	32 409	7 382	-	-	958	3.0%	-	-	4 035	54.7%	4 993	67.6%	175	22.0%	2 205.5%
Road Transport	232 967	228 336	12 215	5.2%	37 067	15.9%	19 445	8.5%	18 759	8.2%	87 486	38.3%	51 873	59.6%	(63.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	218 414	206 251	2 577	1.2%	10 768	4.9%	9 999	4.8%	24 018	11.6%	47 362	23.0%	20 855		
Electricity	42 147	53 937	401	1.0%	6 874	16.3%	2 064	3.8%	11 213	20.8%	20 552	38.1%	2 314	22.6%	
Water	137 437	97 244	934	.7%	3 663	2.7%	6 726	6.9%	12 106	12.4%	23 428	24.1%	14 132		
Waste Water Management	25 330	46 570	875	3.5%	231	.9%	1 209	2.6%	699	1.5%	3 014	6.5%	4 410	55.7%	(84.1%
Waste Management	13 500	8 500	368	2.7%	-	-				-	368	4.3%	- :-		
Other	2 759	1 577	-	-	-	-	195	12.4%	-	-	195	12.4%	523	16.9%	(100.0%

						201	3/14						201	12/13	
	Bud	lget	First C	uarter	Second	Quarter	Third C		Fourth	Quarter		o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	1 931 006	1 894 714	489 349	25.3%	554 334	28.7%	582 641	30.8%	306 016	16.2%	1 932 340	102.0%	285 355	99.1%	7.2%
Ralepayers and other Government - operating Government - capital	1 163 090 346 325 394 816	1 134 064 346 486 391 326	286 983 142 579 59 639	24.7% 41.2% 15.1%	295 203 114 063 145 008	25.4% 32.9% 36.7%	307 460 85 548 189 258	27.1% 24.7% 48.4%	305 900	27.0%	1 195 546 342 190 393 905	105.4% 98.8% 100.7%	284 137 1 000	102.2% 99.2% 96.2%	(100.0%)
Interest Dividends	26 775	22 837	148	.6%	61	2%	375	1.6%	116	.5%	700	3.1%	218	2.4%	(46.6%)
Payments Suppliers and employees Finance charges	(1 478 212) (1 413 793) (42 106)	(1 326 747) (1 262 420) (42 014)	(462 603) (462 233)	31.3% 32.7%	(396 052) (386 058)	26.8% 27.3%	(403 311) (397 662)	30.4% 31.5%	(500 215) (498 994)	37.7% 39.5%	(1 762 181) (1 744 947)	132.8% 138.2%	(96 486) (85 553) (10 933)	119.1%	483.3% (100.0%)
Transfers and grants Net Cash from/(used) Operating Activities	(22 313) 452 794	(22 313) 567 967	(369) 26 746	1.7% 5.9%	(9 993) 158 283	44.8% 35.0%	(5 650) 179 330	25.3% 31.6%	(1 221)	5.5%	(17 233) 170 160	77.2% 30.0%	188 870	47.1%	(100.0%
	452 /94	36/ 96/	20 /40	5.9%	158 283	35.0%	179 330	31.0%	(194 199)	(34.2%)	170 160	30.0%	188 870	47.1%	(202.8%)
Cash Flow from Investing Activities															
Receipts Proceeds on disposal of PPE Decrease in non-current debtors	82 869 3 500	84 069 3 279	5 874 5 874	7.1% 167.8%	(72) (72)	(.1%) (2.1%)	(71 518) (71 518)	(85.1%) (2 181.3%)	145 594 145 594	173.2% 4 440.7%	79 878 79 878	95.0% 2 436.3%	2 786 2 786	1 207.1% 1 207.1%	
Decrease in other non-current receivables Decrease (increase) in non-current investments	79 369	40 790 40 000	-		-	-	-		-	-	-	-	-	-	- :
Payments Capital assets	(572 746) (572 746)	(595 452) (595 452)	(31 042)	5.4% 5.4%	(77 922) (77 922)	13.6% 13.6%	(48 790) (48 790)	8.2% 8.2%	(53 994) (53 994)	9.1% 9.1%	(211 747) (211 747)	35.6% 35.6%	(107 941) (107 941)	59.7%	(50.0%
Net Cash from/(used) Investing Activities	(489 877)	(511 382)	(25 168)	5.1%	(77 994)	15.9%	(120 308)	23.5%	91 601	(17.9%)	(131 869)	25.8%	(105 155)	58.8%	(187.1%
Cash Flow from Financing Activities Receipts Short term loans	160 000	119 544	-	-	-	-	42 393	35.5%	9 398	7.9%	51 791	43.3%	-	11.9%	(100.0%)
Borrowing long term/refinancing Increase (decrease) in consumer deposits	160 000	119 544	-	-	-	-	42 393	35.5%	9 398	7.9%	51 791	43.3%		22.5%	(100.0%)
Payments Repayment of borrowing	(11 393) (11 393)	(14 260) (14 260)	(1 178)	10.3% 10.3%	(5 828) (5 828)	51.1% 51.1%	(1 275) (1 275)	8.9% 8.9%	(6 028) (6 028)	42.3% 42.3%	(14 309) (14 309)	100.3% 100.3%	(5 792) (5 792)	19.3%	4.19
Net Cash from/(used) Financing Activities	148 607	105 284	(1 178)	(.8%)	(5 828)	(3.9%)	41 118	39.1%	3 370	3.2%		35.6%	(5 792)		,
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	111 524 110 156	161 868 19 558	401 8 543	. 4% 7.8%	74 461 8 944	66.8% 8.1%	100 140 83 405	61.9% 426.4%	(99 228) 183 545	(61.3%) 938.5%	75 773 8 543	46.8% 43.7%	77 923 (84 232)		(317.9%
Cash/cash equivalents at the year end:	221 680	181 426	8 944	4.0%	83 405	37.6%	183 545	101.2%	84 317	46.5%	84 317	46.5%	(6 309)	(5.7%)	(1 436.59

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 042	9.9%	44	.2%	744	3.6%	17 801	86.3%	20 630	6.0%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	38 240	61.8%	518	.8%	4 327	7.0%	18 749	30.3%	61 834	17.8%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	16 966	13.8%	307	.3%	5 880	4.8%	99 584	81.1%	122 737	35.4%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 145	13.4%	16	.2%	364	4.3%	7 036	82.2%	8 562	2.5%	-	-	-	
Receivables from Exchange Transactions - Waste Management	4 427	8.7%	190	.4%	2 141	4.2%	44 364	86.8%	51 122	14.7%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	412	16.7%	-		385	15.6%	1 675	67.8%	2 472	.7%	-	-	-	
Interest on Arrear Debtor Accounts	2 084	3.5%	6		2 017	3.3%	56 203	93.2%	60 311	17.4%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	
Other	1 784	9.4%	1 779	9.4%	594	3.1%	14 837	78.1%	18 995	5.5%	-	-	-	
Total By Income Source	67 100	19.4%	2 860	.8%	16 453	4.7%	260 249	75.1%	346 662	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	3 775	23.4%	111	.7%	1 741	10.8%	10 517	65.1%	16 143	4.7%	-	-	-	
Commercial	23 620	45.9%	438	.9%	3 366	6.5%	24 061	46.7%	51 485	14.9%	-	-	-	
Households	38 760	14.5%	2 187	.8%	11 045	4.1%	215 126	80.5%	267 118	77.1%	-	-	-	
Other	947	7.9%	124	1.0%	300	2.5%	10 545	88.5%	11 916	3.4%	-	-	-	
Total By Customer Group	67 100	19.4%	2 860	.8%	16 453	4.7%	260 249	75.1%	346 662	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water	362	100.0%		-		-	-	-	362	.3%
PAYE deductions	5 903	100.0%	-	-	-	-	-	-	5 903	4.9%
VAT (output less input)	-	-		-		-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 378	97.2%	1 051	2.2%	111	.2%	184	.4%	47 724	39.69
Auditor-General	49	100.0%	-	-	-	-	-	-	49	-
Other	66 525	100.0%	-	-	-	-	-	-	66 525	55.29
Total	119 217	98.9%	1 051	.9%	111	.1%	184	.2%	120 563	100.0%

Contact Details		
Municipal Manager	Mr X C Mzobe	013 759 2001
Financial Manager	Ms N T Mthembu	013 759 2005

Source Local Government Database

MPUMALANGA: UMJINDI (MP323) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	3/14						201	2/13	
	Bud	laet	First 0	Duarter	Second	Quarter		Quarter	Fourth	Quarter	Year 1	o Date		Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue	214 333	209 669	54 405	25.4%	50 037	23.3%	47 945	22.9%	37 450	17.9%	189 837	90.5%	35 200	102.3%	6.4%
Property rates	214 333	17 709	4 914	20.4%	5 255	23.3%	5 184	22.976	6748	38.1%	22 102	124.8%	4 754	102.3%	41.9%
Property rates - penalties and collection charges	23 309	17 709	4 914	20.9%	5 255	22.3%	3 104	29.3%	0 /40	30.176	22 102	124.0%	4 /54	120.6%	41.976
Service charges - electricity revenue	72 495	74 911	18 398	25.4%	14 983	20.7%	15 301	20.4%	16 924	22.6%	65 607	87.6%	16 284	89.8%	3.9%
Service charges - electricity revenue	33 931	33 931	5 619	16.6%	5 563	16.4%	4 809	14.2%	5 046	14.9%	21 037	62.0%	5 703	126.8%	(11.5%)
Service charges - sanitation revenue	5 871	5 871	1 447	24.6%	1 384	23.6%	1 360	23.2%	1 391	23.7%	5 582	95.1%	1 269	115.9%	9.6%
Service charges - refuse revenue	10 525	10 525	2 881	27.4%	2 892	27.5%	2 893	27.5%	2 897	27.5%	11 563	109.9%	2 693	113.6%	7.6%
Service charges - other						-						-		-	
Rental of facilities and equipment	1 479	1 030	154	10.4%	137	9.3%	130	12.6%	118	11.4%	538	52.2%	123	57.3%	(4.4%)
Interest earned - external investments	500	302	25	5.0%	27	5.3%	287	95.1%	171	56.6%	509	168.8%	122	112.2%	39.3%
Interest earned - outstanding debtors	2 500	2 500	1 241	49.6%	898	35.9%	1 236	49.4%	1 274	51.0%	4 648	185.9%	1 250	223.0%	1.9%
Dividends received	-		-	-		-		-		-	-	-		-	-
Fines	302	233	39	12.8%	1	.3%	58	25.1%	49	21.1%	147	63.3%	122	79.3%	(59.7%)
Licences and permits	19	12	1	6.1%	42	221.8%	1	4.6%	2	14.7%	46	385.2%	3	-	(33.5%)
Agency services	2 900	2 659	731	25.2%	478	16.5%	593	22.3%	438	16.5%	2 239	84.2%	1 121	94.2%	(61.0%)
Transfers recognised - operational	50 003	53 530	18 185	36.4%	17 061	34.1%	13 457	25.1%	1 376	2.6%	50 079	93.6%	799	100.1%	72.3%
Other own revenue	10 239	5 967	518	5.1%	1 317	12.9%	1 672	28.0%	822	13.8%	4 329	72.5%	770	54.3%	6.7%
Gains on disposal of PPE	-	489	252	-		-	964	197.3%	196	40.1%	1 412	288.9%	188	-	4.0%
Operating Expenditure	256 185	252 139	44 769	17.5%	63 598	24.8%	45 090	17.9%	56 697	22.5%	210 155	83.3%	49 338	91.8%	14.9%
Employee related costs	74 343	78 289	16 741	22.5%	18 133	24.4%	18 629	23.8%	17 686	22.6%	71 189	90.9%	16 432	98.8%	7.6%
Remuneration of councillors	5 651	6 667	1 418	25.1%	1 297	22.9%	1 491	22.4%	1 362	20.4%	5 567	83.5%	1 207	92.0%	12.8%
Debt impairment	15 599	15 372	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	807	1 785	19	2.4%	863	106.9%	731	40.9%	159	8.9%	1 772	99.3%	43	188.2%	267.1%
Bulk purchases	72 692	62 535	19 700	27.1%	14 280	19.6%	12 976	20.7%	13 512	21.6%	60 468	96.7%	11 491	74.2%	17.6%
Other Materials	40.447	4 721	372	-	260	- 07.50/	631	13.4%	880	18.7%	2 143	45.4%	845	- 00 70/	4.2%
Contracted services	12 667 4 451	11 849 4 451	1 627 822	12.8% 18.5%	3 487 18 226	27.5% 409.5%	2 850 2 450	24.1% 55.1%	3 043 13 562	25.7% 304.7%	11 007 35 060	92.9% 787.7%	3 120 9 458	92.7% 1.375.6%	(2.5%)
Transfers and grants Other expenditure	4 451	4 451	4 071	9.1%	7 052	409.5% 15.7%	2 450 5 332	12.9%	6 494	304.7%	22 949	787.7% 55.3%	6742	92.1%	43.4%
Loss on disposal of PPE	44 970	41 4/0	40/1	9.176	7 052	15.7%	3 332	12.9%	0 494	15.7%	22 949	33.3%	0 /42	92.1%	(3.7%)
										-		-			
Surplus/(Deficit)	(41 852)	(42 470)	9 636		(13 561)		2 854		(19 247)		(20 318)		(14 137)		
Transfers recognised - capital	63 753	63 753	13	-	26 372	41.4%	13 778	21.6%	-	-	40 163	63.0%	2 000	58.1%	(100.0%)
Contributions recognised - capital	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-	-	-		-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	21 901	21 283	9 648		12 811		16 632		(19 247)		19 845		(12 137)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 901	21 283	9 648		12 811		16 632		(19 247)		19 845		(12 137)		
Attributable to minorities		-	-		-	-	-			-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 901	21 283	9 648		12 811		16 632		(19 247)		19 845		(12 137)		
Share of surplus/ (deficit) of associate		-	-				-		· · · · ·		-	-		-	-
Surplus/(Deficit) for the year	21 901	21 283	9 648		12 811		16 632		(19 247)		19 845		(12 137)		

						201								12/13	
	Bud	iget	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/1 to Q4 of 2013/
R thousands												buuget		buuget	
Capital Revenue and Expenditure															
Source of Finance	70 537	68 569	7 280	10.3%	15 721	22.3%	18 052	26.3%	23 676	34.5%	64 728	94.4%	8 077	51.8%	193.1
National Government	70 537	63 753	7 257	10.3%	15 721	22.3%	18 052	28.3%	23 676	37.1%	64 705	101.5%	7 538	55.3%	214.
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality			-	-	-	-	-	-	-	-		-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	70 537	63 753	7 257	10.3%	15 721	22.3%	18 052	28.3%	23 676	37.1%	64 705	101.5%	7 538	55.3%	214.
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	4 816	23	-	-	-	-	-	-	-	23	.5%	539	15.4%	(100.0
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 537	68 569	7 280	10.3%	15 721	22.3%	18 052	26.3%	23 676	34.5%	64 728	94.4%	8 077	51.8%	193.1
Governance and Administration	501	766	-	-	-	-	-	-	-	-	-	-	524		
Executive & Council		-	-	-		-		-		-	-	-	524		
Budget & Treasury Office	28	-	-	-	-	-	-	-	-	-	-	-	-	173.9%	
Corporate Services	473	766	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety Community & Social Services	1 446 105	1 627	434	30.1%	-				730	44.9%	1 164	71.6%	893	104.1%	(18.3
Sport And Recreation	1 169	1.454	422	36.1%				_	730	50.2%	1 152	79.2%	893	107.1%	(18.3
Public Safety	156	69	12	7.8%				_		-	12	17.6%	-		(
Housing	16	5						_		-		_			
Health		-	-	-		-		-		-		-	-		
Economic and Environmental Services	12 395	9 136	198	1.6%	-		1 858	20.3%	4 710	51.6%	6 766	74.1%	-	.1%	(100.0
Planning and Development	104	98	-	-	-	-	-	-		-	-	-	-	-	
Road Transport	12 291	9 039	198	1.6%	-	-	1 858	20.6%	4 710	52.1%	6 766	74.9%	-	.1%	(100.0
Environmental Protection		-	-	-		-		-		-	-	-	-	-	
Trading Services	56 197	57 040	6 648	11.8%	15 721	28.0%	16 194	28.4%	18 235	32.0%	56 798	99.6%	6 660		
Electricity	21 488	21 477	5 882	27.4%	9 454	44.0%	10 364	48.3%	-	-	25 700	119.7%	2 640	103.2%	
Water	25 683	26 012	-	-	2 604	10.1%	4 350	16.7%	14 016	53.9%	20 970	80.6%	-	-	(100.0
Waste Water Management	9 015	9 5 4 4	766	8.5%	3 663	40.6%	1 479	15.5%	4 219	44.2%	10 128	106.1%	4 020	402.0%	5.1
Waste Management	11	8	-	-	-	-	-	-		-	-	-		-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

						201	3/14						201	12/13	
	Bud		First C		Second		Third 0		Fourth			o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	254 844	252 144	52 940	20.8%	79 226	31.1%	69 903	27.7%	36 753	14.6%	238 822	94.7%	38 017	93.4%	(3.3%)
Ratepayers and other Government - operaling Government - capital Interest	138 723 115 621 500	135 064 116 778 - 302	29 826 19 589 3 500 25	21.5% 16.9% - 5.0%	35 766 17 061 26 372 27	25.8% 14.8% - 5.4%	42 381 13 457 13 778 287	31.4% 11.5% - 95.1%	36 583	27.1% - - 56.6%	144 556 50 107 43 650 510	107.0% 42.9% - 169.0%	33 846 799 2 000 1 372	116.9% 95.0% 5.3% 201.7%	(100.0%)
Dividends Payments Suppliers and employees Finance charges	(215 514) (210 328) (738)	(216 082) (209 986) (1 648)	-	23.9% 20.8% 5.8%	(60 103) (57 841) (461)	27.9% 27.5% 62.4%	(44 663) (41 909) (303)	20.7% 20.0% 18.4%	(36 309) (34 208) (159)	16.8% 16.3% 9.7%	(192 618) (177 775) (966)	-	(48 709) (39 230) (43)	90.1% 74.0%	(25.5%)
Transfers and grants	(4 448)	(4 448)	(7 683)	172.7%	(1 802)	40.5%	(2 450)	55.1%	(1 941)	43.6%	(13 877)	312.0%	(9 435)		(79.4%)
Net Cash from/(used) Operating Activities	39 330	36 062	1 397	3.6%	19 123	48.6%	25 240	70.0%	445	1.2%	46 204	128.1%	(10 692)	(31.0%)	(104.2%)
Cash Flow from Investing Activities															
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (morasse) in non-current investments	-	-	-			-			-	-	-	-	188 188 -		(100.0%) (100.0%)
Payments Capital assets	(63 248) (63 248)	(63 248) (63 248)	(186) (186)	.3% .3%	(17 863) (17 863) (17 863)	28.2% 28.2% 28.2%	(18 375) (18 375) (18 375)	29.1% 29.1% 29.1%	(9 319) (9 319) (9 319)	14.7% 14.7% 14.7%	(45 743) (45 743) (45 743)	72.3% 72.3% 72.3%	188	-	(100.0%)
Net Cash from/(used) Investing Activities	(63 248)	(63 248)	(186)	.3%	(17 863)	28.2%	(18 3/5)	29.1%	(9 3 19)	14.7%	(45 /43)	72.3%	188	(3.8%)	(5 051.8%)
Cash Flow from Financing Activities Receipts Short term loans Borroving long term#efinancing Increase (decrease) in consumer deposits	-	-	-			-		-	-	-	-	- - -			-
Payments Repayment of borrowing Net Cash from/fused) Financing Activities	-	-	-	-	(402) (402)	-	(428) (428) (428)		-	-	(830) (830) (830)	-	-	-	-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(23 918) (31 509) (55 427)	(27 186) (31 506) (58 692)	1 210 404 1 614	(5.1%) (1.3%) (2.9%)	858 1 614 2 472	(3.6%) (5.1%) (4.5%)	6 438 2 472 8 909	(23.7%) (7.8%) (15.2%)	(8 875) 8 909 35	32.6% (28.3%)	(369) 404 35	1.4% (1.3%) (.1%)	(10 504) 8 049 (2 455)	(6.9%)	(15.5%) 10.7%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	963	5.3%	784	4.3%	602	3.3%	15 731	87.0%	18 081	21.5%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	399	5.0%	178	2.2%	832	10.4%	6 557	82.3%	7 966	9.5%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 673	7.7%	1 452	6.7%	615	2.8%	17 894	82.7%	21 634	25.7%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	294	3.3%	244	2.8%	257	2.9%	7 980	90.9%	8 776	10.4%	-	-	-	
Receivables from Exchange Transactions - Waste Management	548	3.8%	454	3.1%	435	3.0%	13 095	90.1%	14 532	17.3%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-			-		-		-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	
Other	516	3.9%	116	.9%	119	.9%	12 441	94.3%	13 192	15.7%	-	-	-	
Total By Income Source	4 393	5.2%	3 227	3.8%	2 859	3.4%	73 699	87.6%	84 179	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	271	12.3%	171	7.8%	714	32.4%	1 048	47.6%	2 203	2.6%	-	-	-	
Commercial	1 181	7.2%	1 031	6.3%	411	2.5%	13 840	84.1%	16 464	19.6%	-	-	-	
Households	2 912	4.4%	2 025	3.1%	1 734	2.6%	58 811	89.8%	65 482	77.8%	-	-	-	
Other	30	100.0%	-	-	-	-	-	-	30	-	-	-	-	
Total By Customer Group	4 393	5.2%	3 227	3.8%	2 859	3.4%	73 699	87.6%	84 179	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	Days 0	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 531	52.4%	5 307	32.6%	2 433	15.0%	-	-	16 270	59.9%
Bulk Water	-	-				-		-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-				-		-	-	-
Pensions / Retirement	-	-	-		-	-		-	-	-
Loan repayments	-	-	-		-	-		-	-	-
Trade Creditors	-	-				-		-	-	-
Auditor-General	13	.7%	-		1 718	98.5%	13	.7%	1 743	6.49
Other	2 255	24.6%	1 120	12.2%	737	8.1%	5 037	55.1%	9 148	33.79
Total	10 798	39.8%	6 426	23.7%	4 888	18.0%	5 049	18.6%	27 161	100.0%

Contact Details		
Municipal Manager	Mr Dumisani Patrick Msibi	013 712 8719
Financial Manager	Mr Paul Mpele	013 712 8814

Source Local Government Database

MPUMALANGA: NKOMAZI (MP324) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	3/14						201	12/13	
	Buc	dget	First 0	Quarter	Second	Quarter	Third 0	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue	483 916	483 916	161 899	33.5%	144 366	29.8%	124 482	25.7%	39 670	8.2%	470 416	97.2%	39 567	90.3%	.3%
Property rates	56 328	56 328	12 545	22.3%	17 055	30.3%	17 092	30.3%	17 426	30.9%	64 117	113.8%	944	61.5%	1 745.1%
Property rates - penalties and collection charges	30 320	30 320	12 343	22.370	17 003	30.370	17 092	30.370	17 420	30.770	04117	113.070	744	01.5/0	1743.17
Service charges - electricity revenue	54 438	54 438	11 818	21.7%	14 747	27.1%	16 216	29.8%	13 111	24.1%	55 892	102.7%	12 702	99.5%	3.29
Service charges - water revenue	15 581	15 581	3 260	20.9%	3 308	21.2%	2 887	18.5%	2 929	18.8%	12 385	79.5%	2 828		3.69
Service charges - sanitation revenue	3 273	3 273	865	26.4%	870	26.6%	870	26.6%	864	26.4%	3 468	106.0%	775	91.3%	11.49
Service charges - refuse revenue	4 890	4 890	1 260	25.8%	1 208	24.7%	1 332	27.2%	1 306	26.7%	5 106	104.4%	1 121	97.1%	16.59
Service charges - other						_	-	_					14 688	5 875.3%	(100.0%
Rental of facilities and equipment	2 659	2 659	2 282	85.8%	378	14.2%	526	19.8%	384	14.5%	3 570	134.2%	358	179.7%	7.3%
Interest earned - external investments	2 200	2 200	115	5.2%	-	-	784	35.6%	557	25.3%	1 456	66.2%	1 595	138.8%	(65.1%
Interest earned - outstanding debtors	1 650	1 650	1 051	63.7%	985	59.7%	1 273	77.1%	1 911	115.8%	5 220	316.4%	-	77.7%	(100.0%
Dividends received		-	-	-		-		-	-		-		-	-	-
Fines	550	550	90	16.3%	89	16.2%	96	17.5%	917	166.7%	1 192	216.7%	107	21.6%	757.0%
Licences and permits	24	24	6	24.3%	8	32.0%	5	19.2%	1	4.2%	19	79.7%	-	-	(100.0%
Agency services	25 966	25 966	2 490	9.6%	1 853	7.1%	9 352	36.0%	(3 831)	(14.8%)	9 864	38.0%	2 662	61.5%	(243.9%
Transfers recognised - operational	311 164	311 164	124 481	40.0%	102 738	33.0%	72 908	23.4%	167	.1%	300 294	96.5%	(42)		(500.7%
Other own revenue Gains on disposal of PPE	5 192	5 192	1 637	31.5%	1 127	21.7%	1 142	22.0%	3 927	75.6%	7 832	150.8%	1 827	100.4%	115.0%
·															
Operating Expenditure	552 768	552 768	111 983	20.3%	118 847	21.5%	144 668	26.2%	144 824	26.2%	520 321	94.1%		86.0%	18.6%
Employee related costs	210 919	210 919	53 885	25.5%	62 413	29.6%	53 050	25.2%	53 544	25.4%	222 893	105.7%	49 012	108.0%	9.2%
Remuneration of councillors	18 098	18 098	4 038	22.3%	4 210	23.3%	5 605	31.0% 20.7%	4 889	27.0%	18 741 3 335	103.6%	968	30.8% 35.5%	405.19
Debt impairment	16 141 69 168	16 141 69 168		-		-	3 335			-	3 335	20.7%		35.5%	-
Depreciation and asset impairment Finance charges	69 168 731	69 168	182	24.9%	370	50.6%	762	104.2%	343	46.9%	1 657	226.6%	457	74.2%	(25.0%
Bulk purchases	66 233	66 233	23 820	36.0%	16 121	24.3%	27 835	42.0%	18 762	28.3%	86 538	130.7%	17 434	116.7%	7.69
Other Materials	1 319	1 319	32	2.4%	384	29.1%	27 035	22.3%	367	27.8%	1 077	81.7%	17 434	110.770	(100.0%
Contracted services	17 505	17 505	4 118	23.5%	7 194	41.1%	13 202	75.4%	1 136	6.5%	25 649	146.5%	16 575	263.5%	(93.1%
Transfers and grants	200	200	4110	25.570	, , , , ,	41.170	15 2 52	75.470	1 150	0.570	25047	140.070	10 375	200.5%	(20.12
Other expenditure	152 454	152 454	25 908	17.0%	28 156	18.5%	40 585	26.6%	65 783	43.1%	160 432	105.2%	37 701	79.9%	74.59
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit)	(68 853)	(68 853)	49 916		25 519		(20 186)		(105 154)		(49 905)		(82 579)	ol .	
Transfers recognised - capital	212 935	212 935	7 275	3.4%	7 100	3.3%			, , , ,	-	14 375	6.8%	` .	-	
Contributions recognised - capital						-		_						-	
Contributed assets	-	-	-	-		-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	144 083	144 083	57 191		32 619		(20 186)		(105 154)		(35 530)		(82 579)		
Taxation	-	-	-				-		-		-		-		
Surplus/(Deficit) after taxation	144 083	144 083	57 191		32 619		(20 186)		(105 154)		(35 530)		(82 579)		
Attributable to minorities	-	-	-	-	-	-	-	-	- 1	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	144 083	144 083	57 191		32 619		(20 186)		(105 154)		(35 530)		(82 579)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) for the year	144 083	144 083	57 191		32 619		(20 186)		(105 154)		(35 530)		(82 579)		

						201	3/14						201	12/13	
	Buc	lget	First C	luarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure														,	
Source of Finance	229 757	229 757	16 394	7.1%	31 483	13.7%	36 002	15.7%	70 534	30.7%	154 413	67.2%	35 312		
National Government	212 935	212 935	12 434	5.8%	28 647	13.5%	34 045	16.0%	67 450	31.7%	142 576	67.0%	32 189	79.9%	109.5
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants															
Transfers recognised - capital	212 935	212 935	12 434	5.8%	28 647	13.5%	34 045	16.0%	67 450	31.7%	142 576	67.0%	32 189	79.9%	109.59
Borrowing															
Internally generated funds	16 822	16 822	3 960	23.5%	2 836	16.9%	1 957	11.6%	3 085	18.3%	11 837	70.4%	3 123	21.6%	(1.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	229 757	229 757	16 394	7.1%	31 483	13.7%	36 002	15.7%	70 534	30.7%	154 413	67.2%	35 312		
Governance and Administration	3 515	3 515	167	4.7%	574	16.3%	(272)	(7.7%)	284	8.1%	753	21.4%	492		
Executive & Council	593	593	-	-	24	4.1%	-	-	-	-	24	4.1%	213		
Budget & Treasury Office	212	212	-	-		-		-	171	80.7%	171	80.7%	16		
Corporate Services	2 710	2 710	167	6.1%	550	20.3%	(272)	(10.0%)	113	4.2%	558	20.6%	263		
Community and Public Safety Community & Social Services	350 200	350 200	199 199	56.9% 99.5%	-	-	26	7.5%	107	30.6%	332 199	94.9% 99.5%	241 241	25.4% 63.7%	
Sport And Recreation	-	-	-	-		-	-	-		-	-	-	-	-	-
Public Safety	150	150	-	-		-	26	17.4%	107	71.5%	133	88.9%	-	.2%	(100.0%
Housing		-	-	-		-		-		-	-	-	-	-	-
Health	-	-	-	-		-		-		-	-	-	-	-	-
Economic and Environmental Services	43 433	43 433	5 572	12.8%	15 082	34.7%	16 758	38.6%	11 088	25.5%	48 500	111.7%	5 404	70.3%	
Planning and Development	7 893	7 893	1 022	13.0%	6 098	77.3%	2 432	30.8%	3 408	43.2%	12 960	164.2%	3 856	64.4%	
Road Transport	35 540	35 540	4 549	12.8%	8 985	25.3%	14 326	40.3%	7 680	21.6%	35 540	100.0%	1 549	74.9%	
Environmental Protection	-	-	-	-		-		-		-	-	-	-	74.3%	
Trading Services	182 460	182 460	10 456	5.7%	15 826	8.7%	19 490	10.7%	59 055	32.4%	104 827	57.5%	29 174		
Electricity	26 175	26 175	587	2.2%	1 019	3.9%	1 389	5.3%	6 869	26.2%	9 864	37.7%	7 068		
Water	139 985	139 985	8 335	6.0%	12 225	8.7%	10 538	7.5%	50 174	35.8%	81 272	58.1%	21 120		
Waste Water Management	15 000	15 000	1 051	7.0%	2 192	14.6%	8 002	53.3%	1 096	7.3%	12 342	82.3%	(1 116)		
Waste Management	1 300	1 300	483	37.1%	390	30.0%	(439)	(33.8%)	915	70.4%	1 349	103.7%	2 103	25.5%	(56.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						201	3/14						201	12/13	
	Bud	lget	First C	Quarter	Second	Quarter	Third C		Fourth			o Date	Fourth	Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	% of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	679 060	679 060	233 089	34.3%	160 060	23.6%	243 287	35.8%	53 410	7.9%	689 847	101.6%	115 469	140.4%	(53.7%
Ratepayers and other	152 761	152 761	54 995	36.0%	45 175	29.6%	49 313	32.3%	50 942	33.3%	200 426	131.2%	114 324	228.6%	(55.4%
Government - operating	311 164	311 164	126 034	40.5%	103 001	33.1%	78 764	25.3%	-	-	307 799	98.9%	-	100.8%	-
Government - capital	212 935	212 935	51 052	24.0%	11 100	5.2%	113 648	53.4%	-	-	175 800	82.6%		102.8%	-
Interest	2 200	2 200	1 008	45.8%	784	35.6%	1 561	71.0%	2 469	112.2%	5 822	264.6%	1 146	199.8%	115.59
Dividends		-	-	-		-	-	-	-	-	-	-	-	-	-
Payments	(461 107)	(461 107)	(172 202)	37.3%	(132 890)	28.8%	(117 152)	25.4%	(109 229)	23.7%	(531 474)	115.3%	(186 716)	199.9%	(41.5%
Suppliers and employees	(460 292)	(460 292)	(172 020)	37.4%	(132 520)	28.8%	(116 382)	25.3%	(108 903)	23.7%	(529 825)	115.1%	(186 716)	200.6%	(41.7%
Finance charges	(615)	(615)	(182)	29.6%	(370)	60.1%	(766)	124.6%	(327)	53.1%	(1 645)	267.5%	(0)	-	32 660 300.09
Transfers and grants	(200)	(200)	-	-	-	-	(5)	2.3%		-	(5)	2.3%	-	-	-
Net Cash from/(used) Operating Activities	217 954	217 954	60 887	27.9%	27 170	12.5%	126 134	57.9%	(55 819)	(25.6%)	158 372	72.7%	(71 247)	(.2%)	(21.7%
Cash Flow from Investing Activities															
Receipts		-			-	-	-	_		_		-			-
Proceeds on disposal of PPE			-	-		-	-			-		-			-
Decrease in non-current debtors						-						-			
Decrease in other non-current receivables		-	-	-		-	-			-		-		-	-
Decrease (increase) in non-current investments			-	-		-	-		-	-	-	-		-	-
Payments	(229 757)	(229 757)	(39 749)	17.3%	(28 258)	12.3%	(50 540)	22.0%	(35 678)	15.5%	(154 225)	67.1%			(100.09
Capital assets	(229 757)	(229 757)	(39 749)	17.3%	(28 258)	12.3%	(50 540)	22.0%	(35 678)	15.5%	(154 225)	67.1%	-	-	(100.09
Net Cash from/(used) Investing Activities	(229 757)	(229 757)	(39 749)	17.3%	(28 258)	12.3%	(50 540)	22.0%	(35 678)	15.5%	(154 225)	67.1%		-	(100.09
Cash Flow from Financing Activities															
Receipts		-			-	-	-	_		_		-			
Short term loans						_	_					-			
Borrowing long term/refinancing			-	-		-	-			-		-			-
Increase (decrease) in consumer deposits			-	-		-	-			-		-			-
Payments	(116)	(116)	(476)	409.5%	(472)	406.1%				_	(948)	815.7%		59.7%	
Repayment of borrowing	(116)	(116)	(476)	409.5%	(472)	406.1%	-			-	(948)	815.7%		59.7%	
Net Cash from/(used) Financing Activities	(116)	(116)	(476)	409.5%	(472)	406.1%	-	-	-	-	(948)	815.7%		59.7%	-
Net Increase/(Decrease) in cash held	(11 920)	(11 920)	20 662	(173.3%)	(1 559)	13.1%	75 594	(634.2%)	(91 497)	767.6%	3 200	(26.8%)	(71 247)	15.6%	28.4
Cash/cash equivalents at the year begin:	15 000	15 000	4 696	31.3%	25 358	169.1%	23 799	158.7%	99 393	662.6%	4 696	31.3%	75 943		30.9
														,	
Cash/cash equivalents at the year end:	3 080	3 080	25 358	823.3%	23 799	772.7%	99 393	3 227.0%	7 896	256.4%	7 896	256.4%	4 696	(25.1%)	68.1

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	965	28.2%	440	12.9%	177	5.2%	1 841	53.8%	3 424	4.1%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	3 395	51.7%	938	14.3%	344	5.2%	1 887	28.8%	6 564	7.8%	-	-		
Receivables from Non-exchange Transactions - Property Rates	5 084	8.4%	3 303	5.5%	3 065	5.1%	49 073	81.1%	60 525	72.1%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	297	30.3%	116	11.9%	75	7.7%	489	50.0%	977	1.2%	-	-		
Receivables from Exchange Transactions - Waste Management	312	26.9%	108	9.3%	79	6.8%	662	57.1%	1 160	1.4%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	582	8.2%	532	7.5%	880	12.4%	5 108	71.9%	7 102	8.5%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	
Other	513	12.4%	281	6.8%	136	3.3%	3 207	77.5%	4 136	4.9%	-	-	-	
Total By Income Source	11 146	13.3%	5 719	6.8%	4 755	5.7%	62 268	74.2%	83 888	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	876	7.8%	808	7.2%	714	6.3%	8 876	78.7%	11 274	13.4%	-	-	-	
Commercial	6 394	11.4%	3 141	5.6%	3 035	5.4%	43 343	77.5%	55 913	66.7%	-	-	-	
Households	3 595	25.8%	1 551	11.1%	899	6.4%	7 898	56.6%	13 943	16.6%	-	-	-	
Other	281	10.2%	219	8.0%	108	3.9%	2 151	78.0%	2 759	3.3%	-	-	-	
Total By Customer Group	11 146	13.3%	5 719	6.8%	4 755	5.7%	62 268	74.2%	83 888	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 915	100.0%	-			-	-	-	15 915	11.89
Bulk Water	1 292	100.0%				-	-	-	1 292	1.09
PAYE deductions	1 943	100.0%	-	-	-	-	-	-	1 943	1.49
VAT (output less input)		-				-	-	-	-	-
Pensions / Retirement	2 459	100.0%	-		-	-	-	-	2 459	1.89
Loan repayments		-				-	-	-	-	
Trade Creditors	6 390	58.8%	3 546	32.6%	632	5.8%	303	2.8%	10 871	8.09
Auditor-General		-				-	-	-	-	-
Other	102 626	100.0%	-		-	-	-		102 626	76.09
Total	130 625	96.7%	3 546	2.6%	632	.5%	303	.2%	135 106	100.0%

Contact Details	
Municipal Manager	Mr M D Ngwenya
Financial Manager	Mr B T Khoza

Source Local Government Database

MPUMALANGA: BUSHBUCKRIDGE (MP325) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201	3/14						201	2/13	
	Bud	laet	First 0	Quarter	Second	Quarter	Third	Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue	681 085	681 085	264 756	38.9%	169 850	24.9%	102 020	15.0%	24 910	3.7%	561 536	82.4%	4 916	67.4%	406.7%
Property rates	87 844	87 844	50 265	57.2%	2 174	2.5%	2 739	3.1%	4 199	4.8%	59 377	67.6%	851	96.5%	393.5%
Property rates - penalties and collection charges	07 044	07 044	30 203	37.270	2 174	2.570	2 /3/	3.170	4 177	4.0.0	37377	07.076		70.370	373.370
Service charges - electricity revenue		_									_			-	
Service charges - water revenue	32 902	32 902	5 740	17.4%	1 909	5.8%	5 572	16.9%	9 882	30.0%	23 102	70.2%	1 033	50.9%	856.3%
Service charges - sanitation revenue	2 340	2 340	623	26.6%	666	28.4%	398	17.0%	936	40.0%	2 623	112.1%	258	166.6%	262.7%
Service charges - refuse revenue	5 215	5 215	1 217	23.3%	(72)	(1.4%)	812	15.6%	1 217	23.3%	3 174	60.9%	10	34.2%	12 631.8%
Service charges - other	3 500	3 500	731	20.9%	290	8.3%	154	4.4%			1 175	33.6%	289	37.0%	(100.0%)
Rental of facilities and equipment	552	552	29	5.2%	14	2.6%	35	6.3%	54	9.7%	131	23.8%	16	12.8%	226.7%
Interest earned - external investments	1 900	1 900	-	-	1 804	94.9%	516	27.1%	4 152	218.5%	6 471	340.6%	88	225.5%	4 626.3%
Interest earned - outstanding debtors Dividends received	5 200	5 200	-	-	-	-	7 795	149.9%	2 090	40.2%	9 885	190.1%	-	-	(100.0%)
Fines	1 003	1 003	-	-	420	41.9%	2	.2%	338	33.7%	761	75.9%	1 689	191.0%	(80.0%)
Licences and permits	925	925	-			-			1 612	174.3%	1 612	174.3%		-	(100.0%)
Agency services	12 815	12 815	-	-		-		-		-	-	-		-	-
Transfers recognised - operational	522 525	522 525	205 666	39.4%	162 529	31.1%	81 247	15.5%	-	-	449 442	86.0%	-	56.1%	-
Other own revenue	4 064	4 064	487	12.0%	116	2.8%	2 431	59.8%	358	8.8%	3 390	83.4%	681	24.1%	(47.5%)
Gains on disposal of PPE	300	300	-	-	-	-	319	106.2%	74	24.7%	393	130.9%	-	-	(100.0%)
Operating Expenditure	667 659	667 659	115 743	17.3%	87 336	13.1%	155 620	23.3%	281 939	42.2%	640 639	96.0%	110 190	48.6%	155.9%
Employee related costs	203 800	203 800	48 101	23.6%	43 601	21.4%	55 374	27.2%	60 635	29.8%	207 712	101.9%	44 351	93.6%	36.7%
Remuneration of councillors	23 320	23 320	5 147	22.1%	3 484	14.9%	3 419	14.7%	5 414	23.2%	17 464	74.9%	5 160	99.5%	4.9%
Debt impairment	92 000	92 000	-	-	-	-	-	-	99 000	107.6%	99 000	107.6%	221	.2%	44 779.0%
Depreciation and asset impairment	-	-	-	-	-	-	-	-	38 500	-	38 500	-	-	-	(100.0%)
Finance charges	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Bulk purchases	95 000	95 000	26 500	27.9%	22 000	23.2%	18 400	19.4%	29 700	31.3%	96 600	101.7%	13 300	68.7%	123.3%
Other Materials	- 40.007	-	32	-	1 786	- 2.50/	44		514		2 375	- 04.704	30	.5%	1 640.2%
Contracted services	43 996	43 996	271	.6%	1 527	3.5%	- 0/ /70	-	9 939	22.6%	11 737	26.7%	1 106	- 45 504	798.4%
Transfers and grants Other expenditure	209 543	209 543	14 35 679	17.0%	4 758 10 180	4.9%	26 672 51 712	24.7%	3 976 34 260	16.3%	35 421 131 831	62.9%	11 058 34 966	65.5% 74.0%	(64.0%)
Loss on disposal of PPE	209 343	209 543	33 6 / 9	17.0%	10 100	4.976	31 / 12	24.170	34 200	10.3%	131 031	02.9%	34 900	74.0%	(2.0%)
				-				-		-					-
Surplus/(Deficit)	13 426	13 426	149 013		82 514		(53 601)		(257 029)		(79 103)		(105 275)		
Transfers recognised - capital	317 793	317 793	26 078	8.2%	6 761	2.1%	208 082	65.5%	-	-	240 921	75.8%	-	60.0%	-
Contributions recognised - capital	-	-			-	-	-		-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) after capital transfers and contributions	331 219	331 219	175 091		89 275		154 481		(257 029)		161 819		(105 275)		
Taxation	-	-	-	-	-	-	-	-		-		-	-	-	-
Surplus/(Deficit) after taxation	331 219	331 219	175 091		89 275		154 481		(257 029)		161 819		(105 275)		
Attributable to minorities	-	-	-	-		-		-			-	-		-	-
Surplus/(Deficit) attributable to municipality	331 219	331 219	175 091		89 275		154 481		(257 029)		161 819		(105 275)		
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) for the year	331 219	331 219	175 091		89 275		154 481		(257 029)		161 819		(105 275)		

						201	3/14						201	12/13	
	Buc	lget	First C	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year t	o Date	Fourth	Quarter	
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure															
Source of Finance	397 913	483 019	49 030	12.3%	74 310	18.7%	85 315	17.7%	272 165	56.3%	480 820	99.5%	75 470		
National Government	397 913	483 019	49 030	12.3%	74 310	18.7%	85 315	17.7%	272 165	56.3%	480 820	99.5%	74 816	18.4%	
Provincial Government		-	-	-	-	-	-	-	-	-		-	654	-	(100.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-		-	-	-	-
Transfers recognised - capital	397 913	483 019	49 030	12.3%	74 310	18.7%	85 315	17.7%	272 165	56.3%	480 820	99.5%	75 470	19.1%	260.6%
Borrowing		-	-	-	-	-	-	-	-	-		-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	397 913	483 019	49 030	12.3%	74 310	18.7%	85 315	17.7%	272 165	56.3%	480 820	99.5%	75 470	21.7%	260.6%
Governance and Administration	5 250	4 850	83	1.6%	155	2.9%	25	.5%	1 048	21.6%	1 311	27.0%	75	7.0%	1 288.9%
Executive & Council			-	-		-	-	-		-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 250	4 850	83	1.6%	155	2.9%	25	.5%	1 048	21.6%	1 311	27.0%	75	7.0%	1 288.9%
Community and Public Safety	36 800	18 500	193	.5%		-	125	.7%	8 931	48.3%	9 249	50.0%	1 264	36.9%	606.5%
Community & Social Services	22 000	10 200	193	.9%		-	125	1.2%	8 931	87.6%	9 249	90.7%	1 264	221.6%	606.5%
Sport And Recreation	-	5 000	-	-		-	-	-		-	-	-	-	-	-
Public Safety	14 800	3 300	-	-		-	-	-		-	-	-	-	-	-
Housing	-	-	-	-		-	-	-		-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	94 200	168 850	26 941	28.6%	34 329	36.4%	30 659	18.2%	118 690	70.3%	210 618	124.7%	28 663	49.4%	
Planning and Development	7 050	5 250	-	-	370	5.2%	2 346	44.7%	1 820	34.7%	4 536	86.4%	412	3.3%	
Road Transport	87 150	163 600	26 941	30.9%	33 960	39.0%	28 312	17.3%	116 870	71.4%	206 083	126.0%	28 249	59.8%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Trading Services	261 663	290 819	21 812	8.3%	39 826	15.2%	54 505	18.7%	143 497	49.3%	259 640	89.3%	45 468		
Electricity	14 663	22 119	300	2.0%	1 521	10.4%	3 703	16.7%	6 640	30.0%	12 165	55.0%	2 159		
Water	198 500	217 700	16 854	8.5%	23 194	11.7%	48 149	22.1%	109 003	50.1%	197 200	90.6%	36 077	17.6%	
Waste Water Management	45 000	49 000	4 659	10.4%	9 468	21.0%	2 653	5.4%	27 416	56.0%	44 196	90.2%	7 233		
Waste Management	3 500	2 000	-	-	5 643	161.2%	-	-	437	21.8%	6 080	304.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

						201	3/14						201	12/13	
	Bud		First C		Second		Third C		Fourth			o Date		Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	936 730	1 048 273	237 375	25.3%	305 478	32.6%	301 421	28.8%	10 180	1.0%	854 453	81.5%	19 171	65.4%	(46.9%)
Ratepayers and other Government - operating Government - capital	44 257 519 929 365 444	44 049 522 475 462 649	5 631 205 666 26 078	12.7% 39.6% 7.1%	6 106 167 790 120 500	13.8% 32.3% 33.0%	3 781 81 247 208 082	8.6% 15.6% 45.0%	3 938	8.9%	19 456 454 703 354 660	44.2% 87.0% 76.7%	16 701 1 755	93.5% 66.9% 43.2%	(76.4%) (100.0%)
Interest Dividends	7 100	19 100		-	11 082	156.1%	8 310	43.5%	6 242	32.7%	25 635	134.2%	716	47.9%	772.4%
Payments Suppliers and employees Finance charges Transfers and orants	(545 034) (516 278) (345) (28 411)	(417 712) (417 712)	(115 729) (115 729)	21.2% 22.4%	(124 871) (120 113) - (4 758)	22.9% 23.3% - 16.7%	(164 120) (137 448) - (26 672)	39.3% 32.9%	(143 890) (140 416) - (3 473)	34.4% 33.6%	(548 611) (513 707) - (34 904)	131.3% 123.0%	(104 718) (104 718)		37.4% 34.1% - (100.0%)
Net Cash from/(used) Operating Activities	391 696	630 561	121 646	31.1%	180 607	46.1%	137 300	21.8%	(133 710)	(21.2%)	305 843	48.5%	(85 547)	115.9%	
Cash Flow from Investing Activities															
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (norease) in non-current investments	300 300		-	-		-	-	-	-	-	-	-	-	60.2% 60.2%	-
Payments Capital assets	(397 913) (397 913)	(483 019) (483 019)	(69 868)	17.6% 17.6%	(74 310) (74 310)	18.7% 18.7%	(92 547) (92 547)	19.2% 19.2%	(266 031) (266 031)	55.1% 55.1%	(502 755) (502 755)	104.1% 104.1%	(75 470) (75 470)	28.8%	252.5% 252.5%
Net Cash from/(used) Investing Activities	(397 613)	(483 019)	(69 868)	17.6%	(74 310)	18.7%	(92 547)	19.2%	(266 031)	55.1%	(502 755)	104.1%	(75 470)	28.7%	252.5%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing			-						-		-	-		-	-
Increase (decrease) in consumer deposits Payments Repayment of borrowing Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Net Increase(/Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(5 917)	147 541 114 306 261 848	51 778 51 778	(875.1%)	106 297 51 778 158 076	(1 796.5%)	44 753 158 076 202 829	30.3% 138.3% 77.5%	(399 742) 202 829 (196 913)	(270.9%) 177.4% (75.2%)	(196 913)	(133.5%)	(161 017) 484 701 323 684	(632.2%)	148.3% (58.2%) (160.8%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 507	4.6%	(462)	(.3%)	2 766	2.0%	132 287	93.8%	141 099	14.7%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	-		-		-	-	-		-	-	-	-		
Receivables from Non-exchange Transactions - Property Rates	1 549	.2%	(15)	-	1 098	.1%	777 152	99.7%	779 785	81.4%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	311	1.6%	(9)		273	1.4%	18 725	97.0%	19 301	2.0%	-	-		
Receivables from Exchange Transactions - Waste Management	515	2.2%	(17)	(.1%)	438	1.8%	22 866	96.1%	23 802	2.5%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-	-		-	-	-	-		
Interest on Arrear Debtor Accounts	-		-		-	-	-		-	-	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		19	(.3%)	(5 825)	100.3%	(5 806)	(.6%)	-	-		
Other	(38)	54.4%	(32)	45.6%	-	-	-	-	(71)	-	-	-	-	
Total By Income Source	8 844	.9%	(535)	(.1%)	4 594	.5%	945 206	98.7%	958 109	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	(267)		(1)	-	97	-	695 709	100.0%	695 538	72.6%	-	-	-	
Commercial	1 017	2.0%	(230)	(.4%)	1 139	2.2%	49 981	96.3%	51 906	5.4%	-	-	-	
Households	8 093	3.9%	(305)	(.1%)	3 356	1.6%	196 264	94.6%	207 408	21.6%	-	-	-	
Other	2	.1%	-	-	2	.1%	3 253	99.9%	3 257	.3%	-	-	-	
Total By Customer Group	8 844	.9%	(535)	(.1%)	4 594	.5%	945 206	98.7%	958 109	100.0%		-		

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-			-	-	-		-
Bulk Water	14 904	4.5%	(2 819)	(.9%)	6 709	2.0%	309 674	94.3%	328 468	66.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)		-				-	-	-		-
Pensions / Retirement	-	-	-		-	-	-	-		-
Loan repayments	-	-	-		-	-	-	-		-
Trade Creditors	11 828	7.1%	1 916	1.1%	9 978	6.0%	143 146	85.8%	166 868	33.69
Auditor-General	137	22.4%	(137)	(22.4%)	-	-	613	100.0%	613	.19
Other	-	-	-	-	-	-	-	-	-	
Total	26 870	5.4%	(1 041)	(.2%)	16 687	3.4%	453 432	91.4%	495 948	100.0%

Contact Details		
Municipal Manager	DL Shabangu	013 708 6018
Financial Manager	S P. Mokganya (Acting)	013 799 1889

Source Local Government Database

MPUMALANGA: EHLANZENI (DC32) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2014 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure						201:	3/14						201	2/13	
	Bud	iget	First 0	Quarter	Second	Quarter	Third (Quarter	Fourth	Quarter	Year	to Date	Fourth	Quarter	1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Operating Revenue and Expenditure															
Operating Revenue Proporty rates Proporty rates Proporty rates Service charges - electricity revenue Service charges - electricity revenue Service charges - santiation revenue Service charges - santiation revenue Service charges - returne revenue Service charges - returne revenue	194 001 	197 022 - - - - - - - -	78 591 - - - - - - -	40.5%	65 384	33.7%	47 597 - - - - - - - -	24.2%	1 408	.7%	192 980 - - - - - - -	97.9%	707	96.5%	-
Rental of facilities and equipment interest carriers clorimal investments interest carriers - custimating debtors Dividender received Fines Licences and permits Agency services Transfers recognised - operational Other own revenue Gairs on disposal of PPE	212 1 584 	231 2584 - - - - - 190 617 3590	142 641 1 - - - 77 428 378	66.9% 40.5% - - - - 40.6% 23.8%	53 564 - - - - - 62 742 2 025	25.1% 35.6% - - - 32.9% 127.5%	25 567 - - - - - 47 057 (52)	10.9% 21.9% - - - - 24.7% (1.4%)	48 865 - - - - - - 445 50	20.7% 33.5% - - - - - 12.4%	268 2 637 1 - - - - 187 227 2 796	102.1%	13 654 - - - - - (37) 77	20.4% 94.0% - - - - - 98.2% 22.2%	32.2%
Operating Expenditure Employee related costs Remanariand or Councilios Dels Impaiment Depreciation and asset Impaiment Finance charges Built purchases Other Materials Contracted services Transfers and graets Other dependiture Loss on disposal of PPE	188 059 76 367 12 751 19 558 22 544	197 685 78 150 12 751 - 19 558 - - - - - 87 226	28 242 17 576 2 996 	15.0% 23.5% 23.5%	49 963 18 133 3 002	26.6% 23.7% 23.5%	29 866 18 182 3 480 - - 3 3 - - - - 8 201	15.1% 23.3% 27.3%	46 169 18 025 3 174 - 7 839 - - - 16 057 1 075	23.4% 23.1% 24.9%	154 240 71 915 12 653 - - 23 762 - - - - 44 835 1 075	78.0% 92.0% 99.2% - - - - - - - - - - - - - - - - - - -	48 638 17 279 2 935 	88.7% 98.9% -	(5.1%) 4.3% 8.1% (50.8%) (100.0%)
Surplus/(Deficit)	5 942	(663)	50 349		15 422		17 732		(44 761)		38 741		(47 932)		
Transfers recognised - capital Contributions recognised - capital Contributed assets	36 210	26 710 - -	-	-	-		-	1	-	-	-			-	-
Surplus/(Deficit) after capital transfers and contributions	42 152	26 047	50 349		15 422		17 732		(44 761)		38 741		(47 932)		
Taxation	-	-		-		-			-		-	-			-
Surplus/(Deficit) after taxation	42 152	26 047	50 349		15 422		17 732		(44 761)		38 741		(47 932)		
Attributable to minorities	-	-		-		-		-				-		-	-
Surplus/(Deficit) attributable to municipality	42 152	26 047	50 349		15 422		17 732		(44 761)		38 741		(47 932)		
Share of surplus/ (deficit) of associate	-	-		-		-		-			-	-		-	
Surplus/(Deficit) for the year	42 152	26 047	50 349		15 422		17 732		(44 761)		38 741		(47 932)		

		2013/14										20			
	Budget		First C	Quarter	Second	Quarter	Third (Quarter	Fourth Quarter		Year to Date		Fourth Quarter		1
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2012/13 to Q4 of 2013/14
Capital Revenue and Expenditure															
Source of Finance	61 710	45 605	4 911	8.0%	10 132	16.4%	2 915	6.4%	6 650	14.6%	24 608	54.0%	38 035	177.8%	
National Government	36 710	30 612	-	-	489	1.3%	473	1.5%	731	2.4%	1 693	5.5%	2 364		(69.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	22 994	329.4%	(100.0%)
District Municipality	-	-		-		-	-	-	-	-		-	-	-	-
Other transfers and grants	-	-	360	-	1 622	-	-	-	-	-	1 983	-	-	-	-
Transfers recognised - capital	36 710	30 612	360	1.0%	2 111	5.8%	473	1.5%	731	2.4%	3 676	12.0%	25 358	346.5%	(97.1%)
Borrowing															
Internally generated funds	25 000	14 993	4 551	18.2%	8 021	32.1%	2 442	16.3%	5 919	39.5%	20 933	139.6%	12 677	79.4%	(53.3%)
Public contributions and donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 710	45 605	4 911	8.0%	10 132	16.4%	2 915	6.4%	6 650	14.6%	24 608	54.0%			
Governance and Administration	15 510	11 993	2 351	15.2%	1 585	10.2%	1 363	11.4%	3 927	32.7%	9 227	76.9%	3 601	58.9%	
Executive & Council	10 710	9 688	26	.2%	1 566	14.6%	1 134	11.7%	1 344	13.9%	4 070	42.0%	3 601	58.7%	
Budget & Treasury Office	2 500	-	23	.9%	-	-	227	-	252	-	502	-	-	-	(100.0%)
Corporate Services	2 300	2 305	2 302	100.1%	19	.8%	2	.1%	2 331	101.1%	4 655	201.9%	-	-	(100.0%)
Community and Public Safety Community & Social Services	-		13		3				26 14		42 19		1 551	201.7%	(98.3%)
Sport And Recreation		_						_				_			(
Public Safety					3	_		_			3	-	544	_	(100.0%)
Housing						_		_			-	-			,
Health			9	-		-		-	12	-	21	-	1 007	158.1%	(98.8%)
Economic and Environmental Services	46 200	33 612	2 547	5.5%	8 544	18.5%	1 552	4.6%	2 697	8.0%	15 340	45.6%	32 883	201.1%	(91.8%)
Planning and Development	46 200	33 612	2 547	5.5%	8 544	18.5%	1 552	4.6%	2 697	8.0%	15 340	45.6%	32 883		(91.8%)
Road Transport			-	-		-		-		-	-	-		-	
Environmental Protection	-	-	-	-	-	-	-	-		-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-		-	-	-	-		-		-	-	-		-	-
Waler	-		-	-		-		-		-	-	-	-	-	-
Waste Water Management	-		-	-	-	-		-		-	-	-		-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		2013/14									201				
	Budget		First C	uarter	Second		Third C		Fourth Quarter		Year to Date		Fourth Quarter		1
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2012/13 to Q4 of 2013/14
R thousands												budget		budget	
Cash Flow from Operating Activities															
Receipts	230 211	221 009	78 591	34.1%	65 384	28.4%	47 597	21.5%	1 358	.6%	192 930	87.3%	707	133.6%	92.1%
Ratepayers and other Government - operating Government - capital	1 800 190 617 36 210	1 800 190 617 27 008	520 77 428	28.9% 40.6% -	2 078 62 742	115.4% 32.9%	(27) 47 057 -	(1.5%) 24.7%	493	27.4%	3 065 187 227	170.3% 98.2%	90 (37)	-	(100.0%)
Interest Dividends Payments	1 584 (183 059) (131 847)	1 584 - (178 127) (155 633)	643 (28 287) (28 287)	40.6% - 15.5% 21.5%	564 (49 961) (34 042)	35.6% - 27.3% 25.8%	567 (29 866) (29 863)	35.8% - 16.8% 19.2%	865 (45 094) (37 255)	54.6% - 25.3% 23.9%	2 639 (153 208) (129 446)	166.6% - 86.0% 83.2%	(48 649) (32 709)		32.2% - (7.3%) 13.9%
Suppliers and employees Finance charges Transfers and grants Net Cash from/(used) Operating Activities	(22 284) (28 928) 47 152	(22 494) - 42 882		106.7%	(15 920) - 15 423	71.4% - 32.7%	(3) - 17 732	41.4%	(7 839) - (43 736)	34.8% (102.0%)	(23 762)	105.6%	(15 940) (17 942)	200.0%	(50.8%)
	47 132	42 002	50 303	100.7%	13 423	32.770	17 732	41.476	(43 730)	(102.0%)	37 122	72.076	(47 742)	75.576	(0.070)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (norease) in non-current investments		-	-				-			-	-		-	-	-
Payments Capital assets Net Cash from/(used) Investing Activities	(41 952) (41 952) (41 952)		(4 894) (4 894) (4 894)	11.7% 11.7% 11.7%	(10 055) (10 055) (10 055)	24.0% 24.0% 24.0%	(2 915) (2 915) (2 915)		(1 504) (1 504) (1 504)		(19 367) (19 367) (19 367)		(38 024)	1 610.3%	(96.0%) (96.0%)
	(41 952)	-	(4 894)	11.7%	(10 055)	24.0%	(2 915)	-	(1 504)	-	(19 367)	-	(38 024)	1 610.3%	(96.0%)
Cash Flow from Financing Activities Receipts Short term leans Borrowing long term/refinancing Increase (decrease) in consumer deposits		-	-			-	-					-			-
Payments Repayment of borrowing Net Cash from/(used) Financing Activities	(9 876) (9 876) (9 876)		-							-	-		-	-	-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(4 676) 16 785 12 109	42 882 - 42 882	45 410 5 927 51 337	(971.1%) 35.3% 424.0%	5 368 51 337 56 705	(114.8%) 305.9% 468.3%	14 817 56 705 71 522	34.6% 166.8%	(45 240) 71 522 26 282	(105.5%) - 61.3%	20 355 5 927 26 282	47.5% - 61.3%	(85 966) 77 867 (8 100)		(47.4%) (8.1%) (424.5%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi Debi		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-			
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-			
Other	59	100.0%		-		-	-	-	59	100.0%		-	-	-
Total By Income Source	59	100.0%		-	-			-	59	100.0%	-			
Debtors Age Analysis By Customer Group														
Organs of State		-	-	-		-	-	-		-	-	-		
Commercial		-	-	-		-	-	-		-	-	-		
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59	100.0%		-		-	-	-	59	100.0%	-	-	-	-
Total By Customer Group	59	100.0%							59	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days 31 - 60 Days 61 - 90 Days Over 90 Days		0 Days	Total					
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water		-	-			-		-		-
PAYE deductions		-	-			-		-		-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement		-	-			-		-		-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General		-	-			-		-		-
Other	(115)	100.0%	-	-	-	-	-	-	(115)	100.0%
Total	(115)	100.0%						-	(115)	100.0%

Financial Manager	
muniopai manager	

Contact Details		
Municipal Manager	H Mbatha	013 759 8525
Financial Manager	W Khumalo	013 759 8512

Source Local Government Database